

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY

**AUDITED BASIC FINANCIAL STATEMENTS AND
OFFICE OF MANAGEMENT AND BUDGET
CIRCULAR A-133 REPORTS**

FOR THE YEAR ENDED JUNE 30, 2008

**IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS**

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
AUDITED BASIC FINANCIAL STATEMENTS AND
OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-133 REPORTS
FOR THE YEAR ENDED JUNE 30, 2008**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Amador-Tuolumne Community Action Agency
Jackson, California

We have audited the accompanying basic financial statements of the Amador-Tuolumne Community Action Agency, as of and for the year ended June 30, 2008 as listed in the table of contents. These basic financial statements are the responsibility of the Amador-Tuolumne Community Action Agency's management. Our responsibility is to express an opinion on these basic financial statements based on our audits.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Amador-Tuolumne Community Action Agency as of June 30, 2008, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 3 through 8 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 9, 2008 on our consideration of Amador-Tuolumne Community Action Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Isabel Remarche - Reyes

San Francisco, California
October 9, 2008

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the annual financial report of the Amador-Tuolumne Community Action Agency presents a discussion and analysis of the Agency's financial performance during the fiscal year ended June 30, 2008. It should be read in conjunction with the Agency's financial statements following this section.

FINANCIAL HIGHLIGHTS

The following illustrates some of the Agency's financial highlights. More detail on these items is included in the Government-wide Financial Analysis.

- The Agency's total net assets increased (see Table 1 included with the Government-wide Financial Analysis below). This is primarily due to an increase in the Agency's capital assets resulting from the rehabilitation of the Transitional Shelter.
- During the year, the Agency's earned revenue exceeded programmatic expenses by \$146,495.
- Cash revenue for the fiscal year decreased by \$209,468, with governmental funding decreasing by \$419,000 and funding from private sources increasing by \$209,000.

Direct federal revenue from Department of Health and Human Services (DHHS) represents the largest portion of the decrease in governmental funding, with a decrease of \$253,900 for the Head Start Program and a decrease of \$80,385 for the Drug Free Communities Support Program.

State pass-through federal revenue increased by \$65,000 for the Low Income Home Energy Assistance Program (LIHEAP), but decreased in several other areas, including a decrease of \$51,000 for the Shelter Federal Emergency Shelter Program (FESG) and a decrease of \$34,500 for the Even Start Family Literacy Program.

State revenue continued at approximately the same level for services. However, funding for the Shelter Emergency Housing Assistance Program (EHAP) decreased by \$106,000 in its capital development funding which supports shelter rehabilitation.

- Non-cash revenue decreased by \$967,534. The majority of the decrease is in the food donations for the Food Bank Program, which experienced a significant decrease in Second Harvest corporate donations from farmers and food processors.
- Receivables at \$926,086 as of June 30, 2008 reflect a decrease of 20% from receivables of \$1,109,214 as of June 30, 2007.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis in this section are intended to serve as an introduction to the Agency's Basic Financial Statements. The Agency's Basic Financial Statements consist of three components:

- Government-wide Financial Statements,
- Fund Financial Statements, and
- Notes to the Basic Financial Statements.

Required Supplementary Information is included in addition to the Basic Financial Statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of the Agency's finances, using accounting methods similar to those of a private-sector business.

The *Statement of Net Assets* presents information on all of the Agency's assets and liabilities as of the end of the fiscal year, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

The *Statement of Activities* presents information on how net assets changed during the fiscal year, with revenues and expenses by major type or function. Revenues and expenses are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

All of the Agency's activities are considered *Governmental Activities*.

Fund Financial Statements are the more familiar groupings of related accounts that are used to keep track of specific sources of funding and spending for particular purposes.

All of the Agency's basic services are reported in *Governmental Funds*. Information is presented separately for the General Fund and the Special Revenue Fund in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.

The *Special Revenue Fund* contains financial information, combined into a single, aggregated presentation, for all revenue sources that are restricted for a specific purpose.

The *General Fund* is used to account for unrestricted financial resources.

Fund Financial Statements do *not* include depreciation expense, as Government-wide Financial Statements do. Fund Financial Statements include, as an expense, the cost of purchasing capital assets and principle payments of long term liabilities, while Government-wide Financial Statements do not. A reconciliation of the two types of financial statements is presented in the audit with the Fund Financial Statements.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

Supplementary Information is included to provide detailed data for individual special revenue funds, and includes budgetary comparison schedules as required by specific funding sources.

Comparative Data from prior periods is included for purposes of a comparative analysis.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1
Amador-Tuolumne Community Action Agency
Net Assets
June 30, 2008

	<u>Governmental Activities</u>	
	<u>2008</u>	<u>2007</u>
Assets:		
Current and other assets	1,219,275	1,324,560
Capital assets	3,210,533	3,081,656
Total assets	<u>4,429,808</u>	<u>4,406,216</u>
Liabilities:		
Current and other liabilities	1,002,315	1,111,331
Non-current liabilities	337,174	351,061
Total liabilities	<u>1,339,489</u>	<u>1,462,392</u>
Net assets:		
Invested in capital assets	2,873,359	2,730,595
Restricted	97,196	90,590
Unrestricted	119,764	122,639
Total net assets	<u>3,090,319</u>	<u>2,943,824</u>

Table 1 shows the status of the Agency's Net Assets (assets in excess of liabilities). Net Assets may serve over time as a useful indicator of the Agency's financial position. The Agency's net assets of \$3,090,319 as of June 30, 2008 reflects an increase in total net assets of \$146,495 for the year.

Current assets includes cash in bank, accounts receivables, prepaid expenses, and Weatherization inventory. The decrease of \$105,285 in current assets this year is due to an increase in cash in bank combined with a decrease in accounts receivables of \$183,129.

Current liabilities includes accounts payable (vendors), salaries and benefits payable, the line of credit, and deferred revenue. The decrease of \$109,016 includes a decrease in accounts payable of \$82,158, a decrease of \$121,213 in deferred revenue, and an increase in the line of credit of \$100,000.

Investment in capital assets (e.g. land and easements, structures and improvements, and equipment) is the largest portion of net assets. The Agency uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Restricted net assets represent resources that are subject to *external* restrictions on how they may be used.

Unrestricted net assets represent resources that are subject to *internal* restrictions on how they may be used. The Agency's Board of Directors has designated up to \$100,000 of unrestricted net assets for specific purposes.

Table 2
Amador-Tuolumne Community Action Agency
Change in Net Assets
For the Fiscal Year Ended June 30, 2008

	Governmental Activities	
	2008	2007
Expenses:		
Program expenses	6,538,515	6,578,265
General administration	564,645	579,156
Total Expenses	7,103,160	7,157,421
Revenues:		
Program revenues:		
Operating grants and contributions	7,248,894	7,485,381
General revenues:		
Investment income	761	1,498
Total Revenues	7,249,655	7,486,879
Change in net assets	146,495	329,458
Net Assets - Beginning of Year	2,943,824	2,614,366
Net Assets - End of Year	3,090,319	2,943,824

Table 2 presents condensed financial information derived from government-wide financial statements. The table shows program expenses by function as well as program revenues and general revenues by major source.

Table 3
Amador-Tuolumne Community Action Agency
Net Change in Programmatic Revenue
June 30, 2008

	Total	Programmatic Revenue	
		Net Change	
		Amount	%
2001	4,618,326	723,804	18.6%
2002	5,440,484	822,158	17.8%
2003	5,255,401	(185,083)	(3.4%)
2004	5,297,324	41,923	0.8%
2005	6,505,300	1,207,976	25.4%
2006	5,955,598	(549,702)	(8.5%)
2007	6,875,919	920,321	15.5%
2008	6,685,259	(190,660)	(27.7%)

Table 3 presents a review of the net change in programmatic revenue received during the eight-year cycle beginning with fiscal year ending 2001. Revenues shown in the table do not include the Agency's HUD Intermediary activities (earned through 2004), as that revenue did not fund direct program services provided by the Agency.

For fiscal year ended 2004, the Agency realized a small increase, reflecting a continuation of the "leveling out" or "flattening" of program resources that began in 2003.

Fiscal year ending 2005 again shows an increase in programmatic revenue, due in part to the expansion of several of the Agency's programs, including the AmeriCorps Program, the Homeless Prevention Program, Amador County Family Resource Services, and a large Community Development Block Grant (CDBG) with the City of Jackson to build the Shopping Drive Child Care Center. However, the percentage of revenue increase between 2004 and 2005 is skewed by the decrease and minimal growth in the two prior fiscal years. The actual increase between 2002 and 2005 was less than 7% annually, still less than the annual % of growth realized prior to fiscal year ended 2002.

Fiscal year ending 2006 shows a decrease in revenues of over 8% primarily from the lack of the one time CDBG funds, addressed in the paragraph above, and the cumulative effect of relatively small decreases in revenue from a number of on-going programs.

Programmatic revenue for fiscal year ending 2007 includes one-time revenue of \$466,107 for the purchase and renovation of the Emergency Family Shelter. The net change for the year without those one time funds becomes \$454,214, a 7.6% increase.

The decrease in programmatic funding in fiscal year ending 2008 is primarily due to decreased governmental funding (see further detail under Financial Highlights above).

Table 4
Amador-Tuolumne Community Action Agency
Net Change in Government Funding
June 30, 2008

Governmental Revenue			
	Total funding	Government funding	
		Amount	% of Total
2001	4,618,326	4,086,363	88.5%
2002	5,440,484	4,441,751	81.6%
2003	5,255,401	4,541,458	86.4%
2004	5,297,324	4,635,447	87.5%
2005	6,505,300	5,628,873	86.5%
2006	5,955,598	5,052,417	84.8%
2007	6,875,919	5,762,053	83.8%
2008	6,685,259	5,344,372	79.9%

Table 4 shows the percentage of the Agency's total funding that is derived from government contracts and grants. The table does not include revenues for the Agency's HUD Intermediary activities (earned through 2004), as that revenue did not fund direct program services provided by the Agency.

Government funding includes Federal, State and local government sources. Increases or decreases are dependent upon Federal and State appropriations. Since the Agency was first formed in 1981, it has routinely operated with fluctuations in government resources. Management, Administration and Board members review budgets and expenditures on a routine basis; adjust budgets, staffing and levels of service as the need arises; and proactively seek program funding for continued growth.

Previously, total programmatic funding was comprised of approximately 85% governmental funds. This fiscal year governmental funding has dropped below 80%. (See further detail under Financial Highlights above)

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Agency's citizens, taxpayers, customers, and creditors with a general overview of the Agency's finances and to demonstrate the Agency's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Agency's Deputy Director of Administration at 935 South State Highway 49, Jackson, California 95642.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
STATEMENT OF NET ASSETS
JUNE 30, 2008

	Total Governmental Activities
<u>ASSETS</u>	
Cash (Note B)	\$ 171,311
Prepaid Deposits & Expenses	83,450
Accounts Receivable (Note C)	926,086
Weatherization Materials Inventory	38,428
Structures & Improvements	3,354,570
Vehicles & Equipment	600,513
Land	406,999
Accumulated Depreciation (Note D)	(1,151,549)
Total Assets	4,429,808
 <u>LIABILITIES</u>	
Accounts Payable	278,596
Refundable Deposits	4,157
Salaries & Benefits Payable	114,545
Accrued Paid Time Off (Note E)	132,903
Line of Credit (Note F)	100,000
Notes Payable (Note G)	337,174
Deferred Revenue (Note H)	372,114
Total Liabilities	1,339,489
 <u>NET ASSETS</u>	
Invested in capital assets	2,873,359
Restricted for Lease Opt-Out	42,540
Restricted for Partially Self Insured Plan for Employee Health Insurance	43,182
Restricted for State Weatherization	11,474
Unrestricted:	
Reserved for Contingencies	60,000
Reserved for Future Development	40,000
Undesignated Fund Balance	19,764
Total Net Assets	\$ 3,090,319

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008

Expenses	Total Governmental Activities
Personnel Costs	\$ 3,670,459
Travel	31,463
Depreciation Expense	180,909
Major Equipment Expenses	146,217
Supplies	163,793
Contractual	480,189
Equipment Expense	179,312
General Personnel Costs	133,767
General Operating Costs	168,761
Space/Occupancy Costs	663,760
Special Department Costs	746,143
Indirect Expense	564,645
In-Kind Expense	1,297,513
Total Expenses	<u><u>8,426,931</u></u>
Program Revenues:	
Charges for Services	145,769
Miscellaneous Program Revenue	931,191
Operating Grants and Contributions	6,198,192
In-Kind Revenue	1,297,513
Net Program Expense	<u><u>145,734</u></u>
General Revenues:	
Unrestricted Investment Earnings	<u><u>761</u></u>
Change in net assets	<u><u>146,495</u></u>
Net Assets-beginning	<u><u>2,943,824</u></u>
Net Assets-ending	<u><u>\$ 3,090,319</u></u>

See notes to the financial statements

FUND FINANCIAL STATEMENTS (FFS)

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2008

	General Fund	Special Revenue Fund	Total Governmental Funds
<u>ASSETS</u>			
Cash (Note B)	\$ 171,011	\$ 300	\$ 171,311
Prepaid Deposits & Expenses	43,587	39,863	83,450
Accounts Receivable (Note C)	2,235	923,851	926,086
Weatherization Materials Inventory	0	38,428	38,428
Interfund Receivables (Payables) (Note P)	278,945	(278,945)	0
Total Assets	\$ 495,778	\$ 723,497	\$ 1,219,275

LIABILITIES

Liabilities			
Accounts Payable	\$ 178,818	\$ 99,778	\$ 278,596
Refundable Deposits	0	4,157	4,157
Salaries & Benefits Payable	0	114,545	114,545
Accrued Paid Time Off (Note E)	0	132,903	132,903
Line of Credit (Note F)	100,000	0	100,000
Notes Payable (Note Q)	0	0	0
Deferred Revenue (Note G)	0	372,114	372,114
Total Liabilities	278,818	723,497	1,002,315

FUND BALANCES/NET ASSETS

Fund Balances (Note L)			
Restricted for Lease Opt-Out	42,540	0	42,540
Restricted for Partially Self Insured Plan for Employee Health Insurance	43,182	0	43,182
Restricted for State Weatherization	11,474	0	11,474
Unreserved:			
Reserved for Contingencies	60,000	0	60,000
Reserved for Future Development	40,000	0	40,000
Undesignated Fund Balance (Deficit)	19,764	0	19,764
Total Fund Equity	216,960	0	216,960
Total Liabilities and Fund Equity	\$ 495,778	\$ 723,497	\$ 1,219,275

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2008

Total Fund Balances for Governmental Funds at June 30, 2008 \$ 216,960

Total Net Assets reported for Governmental Activities in the Statement
of Net Assets is different because:

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the funds. Those assets consist of:

Land	\$ 406,999	
Structures and Improvements, net of \$634,866 accumulated depreciation	2,719,705	
Vehicles & Equipment, net of \$516,683 accumulated depreciation	83,829	
Notes Payable	<u>(337,174)</u>	<u>2,873,359</u>

Total Net Assets of Governmental Activities at June 30, 2008 \$ 3,090,319

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Fund
For the Year Ended June 30, 2008

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
REVENUE			
Program Revenues:			
Federal Revenue	\$ 0	\$ 1,637,630	\$ 1,637,630
State Revenue (Pass-Through Federal)	0	1,939,095	1,939,095
State Revenue (Non-Federal)	0	1,046,458	1,046,458
Local Government Revenue (Pass-Through Federal)	0	334,236	334,236
Local Government Revenue (Non-Federal)	0	386,953	386,953
Private Revenue (Non-Federal)	0	645,881	645,881
Private Revenue (Pass-Through Federal)	0	78,616	78,616
Community Donations	0	129,322	129,322
Client Fees	0	96,521	96,521
Miscellaneous Program Revenue	761	366,547	367,308
Rental Income	25,248	24,000	49,248
Contractual Administrative Revenue	0	564,645	564,645
In-Kind Revenue	0	1,297,513	1,297,513
Total Program Revenues	<u>26,009</u>	<u>8,547,417</u>	<u>8,573,426</u>
General Revenues:			
Unrestricted Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>26,009</u>	<u>8,547,417</u>	<u>8,573,426</u>
EXPENDITURES			
Personnel Costs	0	3,670,459	3,670,459
Travel	0	31,463	31,463
Major Equipment & Assets	0	456,001	456,001
Supplies	0	163,793	163,793
Contractual	0	480,189	480,189
Equipment Expense	0	179,312	179,312
General Personnel Costs	0	133,767	133,767
General Operating Costs	11,361	157,400	168,761
Space/Occupancy Costs	13,889	663,760	677,649
Special Department Costs	0	746,143	746,143
Indirect Expense	0	564,645	564,645
In-Kind Expenses	0	1,297,513	1,297,513
Transfer to Unrestricted	<u>(2,972)</u>	<u>2,972</u>	<u>0</u>
Total Expenditures	<u>22,278</u>	<u>8,547,417</u>	<u>8,569,695</u>
Excess(deficiency) of revenues over expenditures	<u>3,731</u>	<u>0</u>	<u>3,731</u>
Fund Balance, June 30, 2007	213,229	0	213,229
Fund Balance, June 30, 2008	<u>\$ 216,960</u>	<u>\$ 0</u>	<u>\$ 216,960</u>

See notes to the financial statements

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008**

Net Change in Fund Balances for Governmental Fund at June 30, 2008 \$ 3,731

Amounts reported for Governmental Activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However,
in the Statement of Activities, the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense for
assets greater than the capitalizable amount. This amount by which
depreciation expense exceeds net capital outlays in the current period is
as follows:

Depreciation Expense	\$	(180,909)	
Capital Outlay (Net of Items Less than Capitalizable Amount)		309,784	
Payments of Long-Term Liabilities		<u>13,889</u>	<u>142,764</u>

Change in Net Assets of Governmental Activities at June 30, 2008 \$ 146,495

NOTES TO THE BASIC FINANCIAL STATEMENTS

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

The Amador-Tuolumne Community Action Agency (the Agency) acts as the official community action agency for Amador and Tuolumne Counties. The Agency operates under a Joint Powers Agreement between Amador and Tuolumne Counties and in compliance with the applicable standards and regulations set forth by the State of California. Amador-Tuolumne Community Action Agency has an independent governing board including members from the Board of Supervisors of Amador and Tuolumne Counties. The Agency is separate and apart from the counties of Amador and Tuolumne. The Agency's financial statements include the accounts of all the Agency's operations.

REPORTING ENTITY

The Agency's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the activities of the Agency. The inter-fund activity has been removed from these statements. *Governmental activities*, which are normally supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely significantly on fees and charges for support. The Agency does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided from a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Currently, the Agency does not have any proprietary or fiduciary fund types. The Agency uses a General Fund and a Special Revenue Fund to account for grant activity.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements posed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they collected within 60 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

BUDGETARY INFORMATION

The Agency is not legally required to adopt an annual budget. Because the Agency does not adopt a legally required budget, it has not presented, as a part of the *Required Supplementary Information*, any budgetary comparison information. For budgeting purposes, budgetary control is maintained on an individual fund basis.

CASH

Cash includes all cash on hand, checking and savings accounts, and the external investment pool account.

ACCOUNTS RECEIVABLE

The Agency considers accounts receivable to be fully collectible; accordingly no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

WEATHERIZATION INVENTORY MATERIALS

Inventory consists of weatherization materials purchased for use in the Agency's Energy Program. All purchases are recorded as inventory and charged as weatherization materials when used. The inventory is recorded at cost when used.

INTER-FUND TRANSACTIONS

Receivable and payable from inter-fund transactions are classified as "Internal Receivables" or "Internal Payables" in the accompanying governmental funds balance sheet.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

Note A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCES

In the fund financial statements, fund balances consist of reserved and unreserved amounts. Reserved fund balances represent that portion of a fund balance which cannot be appropriated for expenditure or is legally segregated for a specific future use.

Unreserved fund balance represents financial resources available to finance expenditures. Portions of unreserved fund balance may be designated to indicate tentative plans for financial resource utilization in a future period.

Undesignated fund balance in the accompanying basic financial statements represents accumulated surplus which, as specified in the California Government Code, is restricted to the following uses: to meet cash requirements before the proceeds from revenues are available, to meet emergency expenditures and at the end of each fiscal year to meet current year operating or subsequent year budget deficits.

If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

DEPRECIATION AND AMORTIZATION

Assets are depreciated using the straight-line method over the estimated useful life.

DEFERRED REVENUE

Deferred revenue consists of agency funds to be earned in future periods.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note B: CASH AND INVESTMENTS

DEPOSITS

The table below is designed to disclose the level of custody credit risk assumed by the Agency based upon how its deposits were insured or secured with collateral at June 30, 2008. The categories of credit risk are defined as follows:

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

Note B: CASH AND INVESTMENTS (CONTINUED)

Category 1 – Insured by FDIC or collateralized with securities held by the Agency or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the Agency's name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Agency's name, or collateralized with no written or approved collateral agreement.

<u>Type of Deposits</u>	<u>Category</u>	<u>Total</u>	
		<u>Carrying Value</u>	<u>Fair Value</u>
Cash Deposits (in Bank)	1	\$ 156,003	\$ 156,003
Local Agency Investment Fund (LAIF)	N/A	\$ 15,308	\$ 15,308
Total Deposits		\$ 171,311	\$ 171,311

Investments held in the California State Treasurer's Local Agency Investment Fund are not subject to categorization and have been reported as cash equivalents. These funds have relatively high and consistent yields at minimum risk as their primary objective. Decisions regarding these investments are made by agents for the Agency who are acting in accordance with agreements with the Agency.

Note C: ACCOUNTS RECEIVABLE

The accounts receivable represents the grants and reimbursements to be collected as of June 30, 2008. The detail of the amount is as follows:

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
1102.1	3/00-2/02 CDBG:Amador Case Mngmnt	99-STBG-1366	\$ 1,416
1109.2	10-9/08 RCAC (yr 2)	HOC07-9708-08	72
1215.1	9/04-9/06 EHAP-Tuolumne Shelter	03-EHAPCD-150	369
1219.1	8/05-8/07 EHAP Columbia Property	03-EHAPCD-1019	43,184
1225.1	3/08-4/09 EHAP Ama	03-EHAPCD-1019	4,361
1307.1	06-08 FESG-Ama	06-FESG-2268	9,262
1308.1	9/07-9/09 FESG-Tuo	07-FESG-2879	25,797
1354.1	10/06-9/08 FESG HP- Tuo	06-FESG-2280	28,169
1422.1	1-12/08 FEMA-Ama	26-0652-00	1,184
1705.1	7/07-6/08 1st 5 Tuo Shelter Case Mngmnt	N/A	2,021
1811.1	10/07-9/08 CCFP Shelter	55-1854-1H	5,433
2309.1	071-12/08 CDBG (Tuolumne Food Warehouse)	04-STBG-1980	30,848
2411.1	10/07-9/08 EFAP	07-6015	43,985
2654.1	ATCR/ 07/08 United Way	N/A	1,500
3110.1	1-6/08 LIHEAP	07B-5403	18,125
3111.1	1-12/08 LIHEAP	08B-5453	159,166

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

Note C: ACCOUNTS RECEIVABLE (CONTINUED)

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
3210.1	7/07-4/08 DOE	07C-1653	592
3608.1	1/08-1/09 PG&E LIEE	2500017661	1,014
4208.1	05-06 Evenstart -Tuolumne	14331-N683-00	14,914
4210.1	7/07-6/08 Evenstart-Tuo	14331-N683-00	32,775
4252.1	7/05-6/06 Evenstart-Amador	N683-00	18,186
4254.1	7/07-6/08 Evenstart-Amador	N683-00	84,525
4271.1	7/07-6/08 Evenstart Coaching	N683-00	2,861
4607.1	7/07-6/11 1st 5 FLC-Tuo	N/A	40,223
5111.1	7/07-6/08 CAPIT	N/A	22,971
5163.1	10/07-9/08 Family Resource Services-CHAT	AT07048527	94,976
5191.1	12/02-11/03 CASA	1003212	6,760
5196.1	9/07-8/08 CASA	N/A	11,438
5209.1	7/07-6/08 CBCAP	N/A	5,157
5240.1	10/07-6/08 CAP	N/A	10,824
5254.1	7/07-6/08 PSSF	N/A	7,662
5279.1	05-06 Small Counties Initiative	N/A	20
5332.1	10/07-6/10 Community Mentoring	N/A	6,175
5365.1	10/07-9/08 FNL Mentoring	N/A	15,402
5510.1	7/07-6/08 FNL	N/A	6,891
5559.1	08 Every 15 Minutes	N/A	19,263
5613.1	10/07-9/08 SAF-Gap Funding DFY	N/A	3,266
5654.1	7/07-6/08 YES Family Page	N/A	3,520
5801.1	Positive Parenting Skills	N/A	2,701
5850.1	06/07 PCATC	N/A	2,857
5851.1	7/07-6/08 PCATC	N/A	2,853
7121.1	Lifeline	N/A	854
7660.1	4/07-9/08 CSBG Intake \$68,075	07F-4834	4,387
8111.1	1/07-12/07 Head Start	09CH0027/23	1,024
8112.1	1/08-12/08 Head Start	09CH0027/24	17,187
8171.1	6/07-6/09 CDE R&R	N/A	4,207
8172.1	12/07-6/10 CDE Jx R&R	N/A	20,000
8211.1	10/07-9/08 CACFP-Erly. Chldhd. Ser.	03-1854-1J	12,672
8251.1	7/04-6/05 TCOE St Preschool GWAP	N/A	17
8274.1	7/07-6/08 CPRE \$221,304	CPRE-7020	4,059
8311.1	1/08-12/09 CSBG \$243,054	06F-4905	12,711
Sub Total			869,836
Other Receivables			56,250
Total Receivables			\$ 926,086

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

Note D: FIXED ASSETS

A summary of changes in fixed assets for the year ended June 30, 2008 as follows:

	<u>Balance at</u> <u>6/30/07</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>6/30/08</u>
Structures & Improvements	\$ 3,105,101	\$ 277,688	\$ (28,219)	\$ 3,354,570
Vehicles & Equipment	959,464	32,096	(391,047)	600,513
Land	406,999	0	0	406,999
	4,471,564	309,784	(419,266)	4,362,082
Accumulated Depreciation	<u>(1,389,906)</u>	<u>(180,909)</u>	<u>419,266</u>	<u>(1,151,549)</u>
Total	<u>\$ 3,081,658</u>	<u>\$ 128,875</u>	<u>\$ 0</u>	<u>\$ 3,210,533</u>

Note E: ACCUMULATED PAID TIME OFF (PTO)

Accumulated unpaid employee Paid Time Off (PTO) benefits are recognized as liabilities of the Agency. The value of accumulated PTO at June 30, 2008 is \$132,903.

Note F: LINE OF CREDIT

The Agency has a line of credit with a bank providing up to \$100,000 through June 10, 2008. The interest rate is subject to change from time to time based on changes in the Prime Rate. The borrowings are secured by the Agency's assets. Borrowings against the line at June 30, 2008 including accrued interest are \$100,000.

Note G: NOTES PAYABLE:

Notes Payable of \$337,174 is comprised of:

Low Income Investment Fund - \$232,832

The Note Payable to the Low Income Investment Fund is secured by deed of trust. The loan will be due in June 2016. The interest rate is fixed at 5.0%. At June 30, 2008, the balance on the loan is \$225,195.

City of Jackson Community Development Block Grant Program Loan - \$118,229

The Note Payable to the City of Jackson is secured by deed of trust. It bears interest at 0% with principal due in monthly installments of \$520.83 over a 20 year period commencing July 2006. The loan will be due in June 2026. At June 30, 2008, the balance on the loan is \$111,979.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

Note H: DEFERRED REVENUE

The unapplied advances represents funds received and to be used in a future period. The detail of the amount is as follows:

<u>Ref. No.</u>	<u>Contract Name</u>	<u>Contract Number</u>	<u>Amount</u>
1120.1	08/09 CHOPi	55294	\$ 36,120
1224.1	3/08-4/09 EHAP-Tuo	07-EHAP-3412	2,687
1421.1	08 FEMA-Tuolumne	06-0926-00	391
27051	SAF Food Bank Grant	07-334	44,817
3511.1	1/08-1/08 PG&E CARE	N/A	335
3620.1	1/0/-1/09 LIEE Energy Ed	2500021179	457
3703.1	PG&E Flex Your Power	N/A	1,824
4303.1	6-12/08 CP Mini Grant	N/A	2,761
5871.1	1-12/08 YES Support	N/A	1,099
7220.1	2/04-6/04 UW-1st 5-Urgency Enrollmnt Grnt	N/A	901
7412.1	06/08-3/11 Cowell Grant CRC/FLC	N/A	138,934
7440.1	07/08 SAF Summerville-FRC	07-296	11,326
7652.1	7/07-8/08 CETF	N/A	3,338
7702.1	SHF-ATCAA Action Plan	N/A	4,822
8112.1	1-12/08 HeadStart	09CH0027/24	4,600
8161.1	7/06-1/07 1st 5 Spanish Translator	N/A	1,789
8193.1	7/07-6/08 CCTR-Jx	CCTR-7027	8,298
8194.1	7/07-6/08 CCTR-Sonora	CCTR-7028	3,356
8386.1	9/07-9/08 CSBG-Disaster Preparedness	07F-4872	2,325
	Sub total		<u>270,180</u>
	Other Deferred Revenue		<u>101,934</u>
	Total Deferred Revenue		\$ <u><u>372,114</u></u>

Note I: RENTS AND LEASES

The Agency's rents and leases for the office space and other structures are cancelable in the event of funding cancellation or major program changes with no more than 90 days notice. The total rent and lease expenses incurred by the Agency were \$274,015 for fiscal year ended June 30, 2008.

Note J: RETIREMENT PLAN

The Agency maintains a defined contribution prototype retirement plan available for its employees. The Agency contributes 7.5 percent of participants' gross wages yearly. An employee must be 18 years of age to participate. Participants are vested upon entry to the plan. Total employer contributions to the plan were \$157,086 for fiscal year ended June 30, 2008.

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

Note K: MEDICAL INSURANCE

The Agency has a medical reimbursement program for its employees. Health Savings Accounts (HSA), for full time employees who are enrolled in the Agency's group health insurance plan, provide reimbursement for out-of-pocket health related costs. The Agency's Health Reimbursement Plan (HRP), for part time employees and for full time employees, who waive coverage under the Agency's group health insurance plan, provides reimbursement of up to \$1,000 per year for out-of-pocket health related costs.

Full time employees are required to contribute a nominal amount each month and grantors are charged for the balance of the cost of the program. The employees' contributions and the amount charged to grantors are maintained in a reserve account from which are paid monthly premiums from carriers, contributions to employees' Health Savings Accounts, employees' medical claims eligible for reimbursement under HRP, and costs involved with the Wellness portion of the program.

Note L: IN-KIND GOODS AND VOLUNTEER SERVICES

The Agency receives donated goods and volunteer services during the year. These services are recognized as revenue by the Agency at their estimated fair market value, and are recognized as program expenditures at the same value. The total in-kind goods and volunteer services recognized by the Agency at June 30, 2008 is \$1,297,513.

Note M: FUND BALANCE

The Agency maintains both reserved and unreserved fund balance. Reservations of fund balance are not available for current appropriation. Generally reserves are established to indicate a claim against assets or the existence of assets that lack liquidity. Fund Balance reservations and designations at June 30, 2008 are as follows:

Restricted for Lease Opt-Out	\$ 42,540
Restricted for Partially Self Insured Plan for Employee Health Insurance	43,182
Restricted for State Weatherization	11,474
Unrestricted Fund Balance:	
Reserved for Contingencies	60,000
Reserved for Future Development	40,000
Undesignated Fund Balance	<u>19,764</u>
Total Fund Balance	\$ <u>216,960</u>

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

Note N: COMMITMENTS AND CONTINGENCIES

Grantor Agencies

The Agency has received state and federal funds for specific purposes that are subject to review and audit by grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

Lawsuits

The Agency has no current or pending lawsuits.

Note O: RELATED PARTY TRANSACTIONS

The Amador-Tuolumne Community Resources (ATCR) is a nonprofit public benefit corporation formed under Internal Revenue Code 501(c)(3) for the specific purpose of soliciting funds to render assistance to the Agency, or its successor agencies, in the development and delivery of human services.

The ATCR Board of Directors consists of five members. One of the Board seats is designated for the Executive Director of the Agency. The remaining seats are appointed by the Agency's Board of Directors. As of June 30, 2008 one of five seats is filled by a member who also sits on the Agency's Board.

The Executive Director of Agency serves as Executive Director of ATCR, and has responsibilities for the general supervision of the business activities.

Note P: FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amounts of cash, accounts receivable, accounts payable, refundable deposits and salaries and benefits payable, none of which are held for trading purposes, approximate fair value due to the short-term maturities of these instruments.

Note Q: INTERNAL RECEIVABLES AND PAYABLES

Internal receivables and payables as of June 30, 2008 are summarized as follows:

	<u>Internal Receivables / (Payables)</u>
General Fund	\$ 278,945
Special Revenue Funds	<u>(278,945)</u>
Total	<u>\$ 0</u>

OTHER SUPPLEMENTARY INFORMATION

IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

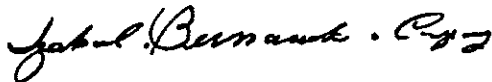
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**INDEPENDENT AUDITORS' REPORT
ON ADDITIONAL INFORMATION**

Board of Directors
Amador-Tuolumne Community Action Agency
Jackson, California

Our report on our audit of the general purpose financial statements of Amador-Tuolumne Community Action Agency for the year ended June 30, 2008 appears on pages 1 through 2. That audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The following information is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements, and, in our opinion the information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



San Francisco, California
October 9, 2008

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Health & Human Serv	Health & Human Serv	Health & Human Serv	Dept of Education	Dept of Education	Dept of Education	Dept of Education
	07 Headstart 09CH0027/23 (81111)	08 Headstart 09CH0027/24 (81121)	06-07 Drug Free Youth 5H79SP12215-05 (56121)	(Shelter) 55-1854-7H (18101)	(Shelter) 55-1854-7H (18111)	(Evenstart) N683-00 (42101)	(Coaching) N683-01 (42711)
REVENUE							
Direct Federal	\$ 795,269	\$ 827,058	\$ 15,303	\$ -	\$ -	\$ -	\$ -
State Pass-thru Federal	-	-	-	8,754	18,427	120,750	7,861
State Non-Federal	-	-	-	-	-	-	-
Local Governmental Pass-thru Federal	-	-	-	-	-	-	-
Local Governmental Non-Federal	6,506	4,022	-	-	-	-	-
Private Non-Federal	-	-	-	-	-	-	-
Private Pass-thru Federal	-	-	-	-	-	-	-
Community Donations	4	20	-	-	-	-	-
Client Fees	-	-	-	-	-	-	-
Miscellaneous Program Revenue	385	146	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-
Contractual Administrative Revenue	-	-	-	-	-	-	-
In-Kind Revenue	100,435	178,953	9,520	-	-	23,060	888
TOTAL REVENUE	902,599	1,010,199	24,823	8,754	18,427	143,810	8,749
EXPENDITURES							
Personnel	425,184	447,053	10,436	-	9,066	106,153	3,872
Travel Out-of-Area	-	2,038	-	271	-	168	2,900
Major Equipment & Assets	-	-	-	-	-	-	-
Supplies	19,142	15,832	250	639	970	3,242	368
Contractual	23,911	31,055	-	105	-	9,488	-
Other:							
Equipment Expenses	11,078	9,139	41	-	923	44	-
General Personnel Expenses	27,673	20,335	2	150	192	467	-
General Operating Expenses	20,992	17,750	212	-	-	746	567
Space/Occupancy Expenses	74,287	114,627	2,946	975	1,819	-	154
Special Departmental Expenses	120,078	93,272	-	335	3,586	462	-
Indirect Expense	79,819	80,145	1,416	236	1,871	-	-
Non-Cash Expenses	100,435	178,953	9,520	-	-	23,060	888
Transfer to/from Unrestricted	-	-	-	6,043	-	-	-
TOTAL EXPENDITURES	902,599	1,010,199	24,823	8,754	18,427	143,810	8,749
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Dept of Education	Dept of Education	Dept of Education	Dept of Education	Dept of Education	Dept of Education	Dept of Education
	(R & R) CRPM-6008 (81711)	(R & R) CRPM-7089 (81721)	(ECS) CCTR-7027 (81931)	(ECS) CCTR-7028 (81941)	(Materials) CIMS-7043 (81931)	(CACFP) 03-1854-1J (82101)	(CACFP) 03-1854-1J (82111)
REVENUE							
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-thru Federal	-	-	-	-	-	15,058	77,882
State Non-Federal	19,971	20,000	155,750	149,244	2,040	1,039	5,237
Local Governmental Pass-thru Federal	-	-	-	-	-	-	-
Local Governmental Non-Federal	-	-	-	-	-	-	-
Private Non-Federal	-	-	-	-	-	-	-
Private Pass-thru Federal	-	-	-	-	-	-	-
Community Donations	-	-	-	-	-	-	-
Client Fees	-	-	6,592	4,831	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-
Contractual Administrative Revenue	-	-	-	-	-	-	-
In-Kind Revenue	2,257	2,260	4,477	4,121	231	-	-
TOTAL REVENUE	22,228	22,260	166,819	158,186	2,271	16,095	82,929
EXPENDITURES							
Personnel	-	-	176,061	172,775	-	-	-
Travel Out-of-Area	-	-	-	-	-	-	-
Major Equipment & Assets	-	-	-	-	-	-	-
Supplies	-	-	66	1,502	2,040	2,753	6,518
Contractual	-	20,000	-	576	-	-	233
Other:							
Equipment Expenses	-	-	913	47	-	528	587
General Personnel Expenses	-	-	410	-	-	(13)	124
General Operating Expenses	-	-	-	48	-	163	-
Space/Occupancy Expenses	19,971	-	21,863	13,830	-	1,003	-
Special Departmental Expenses	-	-	(49,431)	(46,643)	-	9,897	67,047
Indirect Expense	-	-	12,480	11,940	-	1,764	8,420
Non-Cash Expenses	2,257	2,260	4,477	4,121	231	-	-
Transfer to/from Unrestricted	-	-	-	-	-	-	-
TOTAL EXPENDITURES	22,228	22,260	166,819	158,186	2,271	16,095	82,929
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Dept of Education	Dept of Education	Dept of Education	Dept of Education	Dept of Education	Housing & Comm Dev	Housing & Comm Dev	Housing & Comm Dev
	(ECS)	(Evenstart)	(Evenstart)	(Evenstart)	06-07 Evenstart	(Transitional Shelter)	(Columbia)	06-EHAP-2416
	CPRE-7020	N683-00	N683-00	N683-00	(Coaching)	03-EHAPCD-128	03-EHAPCD-1019	06-EHAP-2416
	(82741)	(42531)	(42541)	(42701)	(42701)	(12161)	(12191)	(12221)
REVENUE								
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-thru Federal	-	45	172,500	8,333	-	-	-	-
State Non-Federal	208,614	-	-	-	-	232,101	148,382	9,192
Local Governmental Pass-thru Federal	-	-	-	-	-	-	-	-
Local Governmental Non-Federal	-	-	-	-	-	-	-	-
Private Non-Federal	-	-	-	-	-	-	-	-
Private Pass-thru Federal	-	-	-	-	-	-	-	-
Community Donations	-	-	-	-	-	-	-	-
Client Fees	-	-	-	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-
Contractual Administrative Revenue	-	-	-	-	-	-	-	-
In-Kind Revenue	4,998	-	94,158	902	-	-	(543)	507
TOTAL REVENUE	213,612	45	266,658	9,235	902	232,101	147,849	9,699
EXPENDITURES								
Personnel	215,032	-	117,253	-	-	-	2,544	8,724
Travel Out-of-Area	-	-	481	1,258	-	-	-	-
Major Equipment & Assets	-	-	-	-	-	232,101	146,217	-
Supplies	2,578	-	3,717	809	-	-	(6)	-
Contractual	1,250	-	10,814	2,000	-	-	(5)	-
Other:								
Equipment Expenses	981	-	1,970	-	-	-	-	-
General Personnel Expenses	-	-	5,184	4,140	-	-	-	-
General Operating Expenses	-	45	4,667	15	-	-	(2)	-
Space/Occupancy Expenses	26,716	-	20,290	68	-	-	(356)	-
Special Departmental Expenses	(54,632)	-	8,124	43	-	-	-	-
Indirect Expense	16,689	-	-	-	-	-	-	488
Non-Cash Expenses	4,998	-	94,158	902	-	-	(543)	507
Transfer to/from Unrestricted	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	213,612	45	266,658	9,235	902	232,101	147,849	9,699
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Housing & Comm Dev	Housing & Comm Dev	Housing & Comm Dev	Housing & Comm Dev	Housing & Comm Dev	Housing & Comm Dev	Housing & Comm Dev
	(12231)	06-EHAP-2401 (12231)	07-EHAP-3412 (12241)	07-EHAP-3385 (12251)	05-FESG-1373 (13061)	06-FESG-2268 (13071)	07-FESG-2879 (13081) (Homeless Prevention) 06-FESG-2280 (13541)
DIRECT REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Federal	-	-	-	-	9,978	73,718	-
State Pass-thru Federal	-	-	-	-	-	-	84,087
State Non-Federal	4,389	4,389	4,871	9,361	-	-	-
Local Governmental Pass-thru Federal	-	-	-	-	-	-	-
Local Governmental Non-Federal	-	-	-	-	-	-	-
Private Non-Federal	-	-	-	-	-	-	-
Private Pass-thru Federal	-	-	-	-	-	-	-
Community Donations	-	-	-	-	-	-	-
Client Fees	-	-	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-	-	1,300
Rental Income	-	-	-	-	-	-	-
Contractual Administrative Revenue	-	-	-	-	-	-	-
In-Kind Revenue	226	226	292	562	1,030	8,124	-
TOTAL REVENUE	4,615	4,615	5,163	9,923	11,008	81,842	95,036
EXPENDITURES							
Personnel	4,156	4,156	4,639	5,076	(1,177)	21,520	20,119
Travel Out-of-Area	-	-	-	-	-	-	-
Major Equipment & Assets	-	-	-	-	-	-	-
Supplies	-	-	-	87	1,383	4,730	5,291
Contractual	-	-	-	-	(573)	500	6,183
Other:							
Equipment Expenses	-	-	-	-	3,607	1,332	1,593
General Personnel Expenses	-	-	-	-	-	2,896	797
General Operating Expenses	-	-	-	-	957	1,813	2,949
Space/Occupancy Expenses	-	-	-	3,722	3,228	9,417	17,937
Special Departmental Expenses	-	-	-	30	2,585	31,510	8,980
Indirect Expense	233	233	232	446	(32)	-	906
Non-Cash Expenses	226	226	292	562	1,030	8,124	9,335
Transfer totfrom Unrestricted	-	-	-	-	-	-	-
TOTAL EXPENDITURES	4,615	4,615	5,163	9,923	11,008	81,842	95,036
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Comm Serv & Dev	Comm Serv & Dev	Comm Serv & Dev	Comm Serv & Dev	Comm Serv & Dev	Comm Serv & Dev	Comm Serv & Dev
REVENUE							
Direct Federal							
State Pass-thru Federal	84,816						
State Non-Federal	-						
Local Governmental Pass-thru Federal	-						
Local Governmental Non-Federal	-						
Private Non-Federal	-						
Private Pass-thru Federal	-						
Community Donations	-						
Client Fees	-						
Miscellaneous Program Revenue	-						
Rental Income	-						
Contractual Administrative Revenue	-						
In-Kind Revenue	-						
TOTAL REVENUE	84,816	390,089	227,717	36,870	86,778	133,444	92,980
EXPENDITURES							
Personnel	25,848	143,796	61,576	18,685	20,714	22,491	17,490
Travel Out-of-Area	-	1,995	425	-	1,189	304	453
Major Equipment & Assets	-	-	-	-	-	-	-
Supplies	324	2,250	3,371	138	2,157	1,108	40
Contractual	-	4,032	3,719	-	15	36,503	71,044
Other:							
Equipment Expenses	6,052	10,175	3,492	1,979	47	57	-
General Personnel Expenses	996	7,646	3,649	645	779	49	-
General Operating Expenses	798	2,390	3,038	3,479	2,036	890	-
Space/Occupancy Expenses	-	20,774	10,243	3,680	2,941	20,742	1,461
Special Departmental Expenses	47,818	164,053	119,824	4,610	-	300	-
Indirect Expense	3,032	43,270	18,380	3,654	56,900	51,000	2,492
Non-Cash Expenses	-	-	-	-	-	-	-
Transfer to/from Unrestricted	148	(10,292)	-	-	-	-	-
TOTAL EXPENDITURES	84,816	390,089	227,717	36,870	86,778	133,444	92,980
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ANADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Comm Serv & Dev	Comm Serv & Dev	First 5 Tuo	First 5 Tuo	First 5 Tuo	First 5 Tuo	First 5 Tuo
	(Disaster Prep) 07F-4872 (83861)	(CSBG Disc) 07F-4834 (76601)	(Case Mgmt) (17051)	(T-Shelter Rehab) (17501)	(FLC) (46071)	(Healthy Families) (75001)	(06-07 AmeriCorps) (92531)
REVENUE							
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-thru Federal	9,925	44,722	-	-	-	-	-
State Non-Federal	-	-	-	-	-	-	-
Local Governmental Pass-thru Federal	-	-	-	-	-	-	27,202
Local Governmental Non-Federal	-	-	8,333	25,000	120,000	7,286	-
Private Non-Federal	-	-	-	-	-	-	-
Private Pass-thru Federal	-	-	-	-	-	-	-
Community Donations	-	-	-	-	-	-	-
Client Fees	-	-	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-	-	27,405
Rental Income	-	-	-	-	-	-	-
Contractual Administrative Revenue	-	-	-	-	-	-	-
In-Kind Revenue	-	-	8,333	25,000	120,000	7,286	54,607
TOTAL REVENUE	9,925	44,722	8,333	25,000	120,000	7,286	54,607
EXPENDITURES							
Personnel	7,534	26,040	6,785	-	54,454	4,700	47,383
Travel Out-of-Area	486	1,142	-	-	586	-	-
Major Equipment & Assets	-	-	-	25,000	-	-	-
Supplies	8	405	-	-	2,552	-	-
Contractual	-	6,284	-	-	21,884	1,510	7,119
Other:							
Equipment Expenses	-	1,674	-	-	5,469	74	-
General Personnel Expenses	875	141	702	-	845	242	-
General Operating Expenses	-	288	-	-	1,345	52	105
Space/Occupancy Expenses	2	4,227	-	-	17,895	-	-
Special Departmental Expenses	-	-	-	-	2,777	-	-
Indirect Expense	1,008	4,541	846	-	12,183	718	-
Non-Cash Expenses	-	-	-	-	-	-	-
Transfer to/from Unrestricted	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,925	44,722	8,333	25,000	120,000	7,286	54,607
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE

EXPENDITURES

TOTAL EXPENDITURES

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Son Area Foundation	Son Area Foundation	Son Area Foundation	Son Area Foundation	Son Area Foundation	Son Area Foundation	Son Area Foundation	Son Area Foundation	Dept of Social Serv
	(06-07 FNL)	(07-08 FNL)	(Emergency GAP)	(08 YES Partnership)	(07 YES Partnership)	(06-07 EFAP)			
	04-176	04-176A	07-067		06-324	04-6003			
	(55721)	(55731)	(56131)	(58711)	(58701)	(24101)			
REVENUE									
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-thru Federal	-	-	-	-	-	-	-	-	603
State Non-Federal	-	-	-	-	-	-	-	-	-
Local Governmental Pass-thru Federal	-	-	-	-	-	-	-	-	-
Local Governmental Non-Federal	-	-	-	-	-	-	-	-	-
Private Non-Federal	24,977	1,514	4,560	65,266	600	2,889	-	-	-
Private Pass-thru Federal	-	-	-	-	-	-	-	-	-
Community Donations	-	-	-	-	-	-	-	-	-
Client Fees	-	-	-	-	10	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-	-	-	-	-
Rental Income	-	-	67	-	21,217	11,284	-	-	19,119
Contractual Administrative Revenue	-	-	-	-	-	-	-	-	-
In-Kind Revenue	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	24,977	1,514	4,560	65,333	22,085	15,956	1,783	19,722	-
EXPENDITURES									
Personnel	22,453	1,247	2,249	36,158	11,408	5,324	-	19,946	-
Travel Out-of-Area	-	127	498	3,870	351	-	-	-	-
Major Equipment & Assets	-	-	-	-	-	-	-	-	-
Supplies	-	-	(183)	3,079	3,810	198	-	(583)	-
Contractual	-	-	-	3,639	3,515	4,372	-	53	-
Other:	-	-	-	-	-	-	-	-	-
Equipment Expenses	-	-	-	-	280	40	-	(796)	-
General Personnel Expenses	(12)	-	1,988	1,704	145	762	-	-	-
General Operating Expenses	-	-	(670)	3,209	34	2,302	-	26	-
Space/Occupancy Expenses	-	-	-	6,389	300	-	-	1,084	-
Special Departmental Expenses	-	-	235	652	-	500	-	-	-
Indirect Expense	2,536	140	453	6,633	1,964	675	-	(8)	-
Non-Cash Expenses	-	-	-	-	258	1,783	-	-	-
Transfer to/from Unrestricted	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	24,977	1,514	4,560	65,333	22,085	15,956	1,783	19,722	-
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Dept of Social Serv	Office of Emergency Svcs	Office of Emergency Svcs	United Way	United Way	United Way	United Way
	(07-10 EFAP) 07-6015 (24111)	(06-07 CHAT) AT06038527 (51821)	(07-08 CHAT) AT07048527 (51831)	(08 Tuo FEMA) 26-0928-00 (14211)	(08 Anna FEMA) 26-0652-00 (14221)	(07 Tuo FEMA) 25-0926-00 (14191)	(07 Anna FEMA) 25-0652-00 (14201)
REVENUE							
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-thru Federal	43,985	7,340	94,977	-	-	-	-
State Non-Federal	-	-	-	-	-	-	-
Local Governmental Pass-thru Federal	-	-	-	-	-	-	-
Local Governmental Non-Federal	-	-	-	-	-	-	-
Private Pass-thru Federal	10,500	-	-	11,998	2,684	569	2,563
Community Donations	5,276	-	90	-	-	-	-
Client Fees	-	-	-	-	-	-	-
Miscellaneous Program Revenue	-	-	80	-	-	-	4
Rental Income	-	-	-	-	-	-	-
Contractual Administrative Revenue	-	-	-	-	-	-	-
In-Kind Revenue	-	20,189	42,034	-	-	-	-
	59,761	27,529	137,181	11,998	2,684	569	2,567
TOTAL REVENUE							
EXPENDITURES							
Personnel	42,575	13,872	40,102	-	-	-	128
Travel Out-of-Area	204	-	104	552	-	-	668
Major Equipment & Assets	-	-	-	-	-	-	-
Supplies	1,376	(59)	694	2,947	584	34	137
Contractual	22	(6,473)	39,350	1,112	-	-	-
Other:							
Equipment Expenses	2,718	-	-	940	-	7	6
General Personnel Expenses	1,706	-	1,529	540	-	121	311
General Operating Expenses	181	-	1,210	658	455	6	127
Space/Occupancy Expenses	4,909	-	12,158	3,726	17	465	440
Special Departmental Expenses	1,604	-	-	265	1,358	(107)	492
Indirect Expense	4,466	-	-	1,258	272	43	258
Non-Cash Expenses	-	20,189	42,034	-	-	-	-
Transfer to/from Unrestricted	-	-	-	-	-	-	-
	59,761	27,529	137,181	11,998	2,684	569	2,567
TOTAL EXPENDITURES							
REVENUE OVER EXPENDITURES							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	ATCR	ATCR	ATCR	ATCR	ATCR	ATCR	ATCR	ATCR	ATCR
	(Aner River Bank)	(06-08 Cowell CRC)	(08-11 Cowell CRC)	(07-08 Mazzoni)	(07-08 United Way)	(06-07 Safety Impact)	(07-08 Safety Impact)		
	(15071)	2006053	2007149	(25541)	(26541)	(52311)	(52321)		
		(74101)	(74121)						
REVENUE									
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
State Pass-thru Federal	-	-	-	-	-	-	-		
State Non-Federal	-	-	-	-	-	-	-		
Local Governmental Pass-thru Federal	-	-	-	-	-	-	-		
Local Governmental Non-Federal	-	-	-	-	-	-	-		
Private Non-Federal	15,000	-	-	-	-	-	-		
Private Pass-thru Federal	-	138,698	63,066	14,000	6,000	-	-	29,000	
Community Donations	-	-	-	-	-	-	-	-	
Client Fees	-	-	-	-	-	-	-	-	
Miscellaneous Program Revenue	-	-	-	-	-	-	-	-	
Rental Income	-	-	-	-	-	-	-	-	40
Contractual Administrative Revenue	-	-	-	-	-	-	-	-	
In-Kind Revenue	-	-	170	1,582	678	-	-	-	
		138,698	63,236	15,582	6,678	31,161	31,161	5,120	
TOTAL REVENUE	15,000							34,160	
EXPENDITURES									
Personnel	2,769	99,845	53,997	6,737	-	(5,145)	-	13,641	
Travel Out-of-Area	617	1,469	-	-	-	-	-	307	
Major Equipment & Assets	8,705	-	-	-	-	-	-	-	
Supplies	422	116	203	2,898	-	-	-	379	
Contractual	553	13,092	-	-	-	5,145	-	5,400	
Other:									
Equipment Expenses	-	148	-	1,850	2,096	-	-	-	
General Personnel Expenses	198	7,435	1,937	56	-	-	-	197	
General Operating Expenses	206	2,131	507	750	-	-	-	833	
Space/Occupancy Expenses	749	278	-	1,392	2,079	-	-	5,335	
Special Departmental Expenses	172	102	172	317	1,825	-	-	-	
Indirect Expense	609	14,082	6,250	-	-	-	-	2,948	
Non-Cash Expenses	-	-	170	1,582	678	31,161	-	5,120	
Transfer to/from Unrestricted	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	15,000	138,698	63,236	15,582	6,678	31,161	-	34,160	
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	ATCR	ATCR	ATCR	ATCR	Tuolumne Co.	Tuolumne Co.	Tuolumne Co.	Tuolumne Co.	Amador County
	(07-06 Cowell Tutoring)	(Healthy Families)	(CETF)	(07 CDBG-Food Bank)	(08 CDBG-Food Bank)	(FNL Mentoring)	(Needs Assessment)		
	(74111)	(74331)	(76521)	(23081)	(23091)	(53631)	(11071)		
REVENUE									
Direct Federal	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
State Pass-thru Federal	-	-	-	-	-	-	-		
State Non-Federal	-	-	-	-	-	-	-		
Local Governmental Pass-thru Federal	-	-	-	34,823	93,378	500	19,958		
Local Governmental Non-Federal	-	-	-	-	-	-	(18,923)		
Private Non-Federal	13,000	40,000	26,862	-	-	-	-		
Private Pass-thru Federal	-	-	-	-	-	-	-		
Community Donations	-	-	-	-	-	-	-		
Client Fees	-	-	-	-	-	-	-		
Miscellaneous Program Revenue	-	1,250	-	-	7	-	-		
Rental Income	-	-	-	-	-	-	-		
Contractual Administrative Revenue	-	-	-	-	-	-	-		
In-Kind Revenue	-	-	-	538,599	-	57	79		
TOTAL REVENUE	13,000	41,250	26,862	573,422	93,385	557	1,114		
EXPENDITURES									
Personnel	3,759	29,091	13,583	18,855	57,278	-	-		
Travel Out-of-Area	-	277	1,010	-	391	-	-		
Major Equipment & Assets	-	-	-	-	-	-	-		
Supplies	7,489	2	817	2,213	4,157	-	-		
Contractual	-	4,515	4,300	34	657	-	1,035		
Other:									
Equipment Expenses	152	-	566	4,618	4,002	-	-		
General Personnel Expenses	-	749	632	691	994	-	-		
General Operating Expenses	280	977	2,494	2,184	4,049	500	-		
Space/Occupancy Expenses	-	1,450	342	520	7,604	-	-		
Special Departmental Expenses	-	-	391	2,293	4,772	-	-		
Indirect Expense	1,320	4,189	2,727	3,415	9,481	-	-		
Non-Cash Expenses	-	-	-	538,599	-	57	79		
Transfer to/from Unrestricted	-	-	-	-	-	-	-		
TOTAL EXPENDITURES	13,000	41,250	26,862	573,422	93,385	557	1,114		
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Calaveras County	Amador County	Amador County	Amador County	Amador County	Tuolumne County	PG & E
	(Needs Assessment)	(CAPIT) CAPIT-1733	(CBCAP)	(CAP Home Visits)	(PSSF)	(CAP)	(07 CARE)
	(11081)	(51111)	(52091)	(52401)	(52541)	(58511)	(35101)
REVENUE							
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-thru Federal	-	-	-	-	-	-	-
State Non-Federal	-	-	-	-	-	-	-
Local Governmental Pass-thru Federal	15,958	-	18,501	-	-	-	-
Local Governmental Non-Federal	(18,923)	60,000	-	18,000	18,600	2,853	254
Private Non-Federal	-	-	-	-	-	-	-
Private Pass-thru Federal	-	-	-	-	-	-	-
Community Donations	-	-	-	-	-	-	-
Client Fees	-	-	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-
Contractual Administrative Revenue	-	-	-	-	-	-	-
In-Kind Revenue	79	102	31	31	32	322	-
TOTAL REVENUE	1,114	60,102	18,532	18,031	18,632	3,175	254
EXPENDITURES							
Personnel	-	33,890	14,395	13,046	14,337	1,124	-
Travel Out-of-Area	-	-	-	99	-	-	-
Major Equipment & Assets	-	-	-	-	-	-	-
Supplies	-	861	-	302	83	-	-
Contractual	1,035	2,321	1,193	-	1,000	-	-
Other:	-	-	-	-	-	-	-
Equipment Expenses	-	-	-	-	-	-	-
General Personnel Expenses	-	452	11	48	216	-	-
General Operating Expenses	-	880	13	8	142	1,729	-
Space/Occupancy Expenses	-	15,596	1,039	2,697	921	-	-
Special Departmental Expenses	-	-	-	-	41	-	-
Indirect Expense	-	6,000	1,850	1,800	1,860	-	-
Non-Cash Expenses	79	102	31	31	32	322	-
Transfer to/from Unrestricted	-	-	-	-	-	-	254
TOTAL EXPENDITURES	1,114	60,102	18,532	18,031	18,632	3,175	254
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	PG & E	PG & E	PG & E	PG & E	PG & E	PG & E	RCAC	RCAC
	(07-08 LIEE) 4600017162 (36071)	(08-09 LIEE) 2500017661 (36081)	(Energy Education) 2500021179 (36201)	(07 Flex Your Power) (37021)	(08 Flex Your Power) (37031)		(2007) HOC07-9708-07 (11091)	(2008) HOC07-9708-08 (11092)
REVENUE								
Direct Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pass-thru Federal	-	-	-	-	-	-	-	-
State Non-Federal	-	-	-	-	-	-	-	-
Local Governmental Pass-thru Federal	-	-	-	-	-	-	-	-
Local Governmental Non-Federal	-	-	-	-	-	-	(8,887)	-
Private Non-Federal	43,344	11,334	793	10,606	3,501	-	18,000	23,400
Private Pass-thru Federal	-	-	-	-	-	-	-	-
Community Donations	-	-	-	-	-	-	-	-
Client Fees	-	-	-	-	-	-	-	-
Miscellaneous Program Revenue	-	-	-	6	-	-	1,744	-
Rental Income	-	-	-	-	-	-	-	-
Contractual Administrative Revenue	-	-	-	-	-	-	-	-
In-Kind Revenue	-	-	-	-	-	-	-	-
TOTAL REVENUE	43,344	11,334	793	10,612	3,501		10,857	23,400
EXPENDITURES								
Personnel	-	-	-	-	-	-	-	-
Travel Out-of-Area	-	75	68	6,250	373	-	7,615	13,601
Major Equipment & Assets	-	-	-	-	-	-	(272)	1,026
Supplies	6	-	8	914	64	-	96	732
Contractual	-	-	637	-	2,019	-	(105)	-
Other:	-	-	-	-	-	-	-	-
Equipment Expenses	-	-	-	-	-	-	41	-
General Personnel Expenses	-	-	-	321	-	-	998	902
General Operating Expenses	-	-	-	2,392	690	-	67	238
Space/Occupancy Expenses	-	-	-	-	-	-	1,315	4,500
Special Departmental Expenses	20,104	10,108	-	135	-	-	-	25
Indirect Expense	2,273	1,151	80	600	355	-	1,102	2,376
Non-Cash Expenses	-	-	-	-	-	-	-	-
Transfer to/from Unrestricted	20,951	-	-	-	-	-	-	-
TOTAL EXPENDITURES	43,344	11,334	793	10,612	3,501		10,857	23,400
REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF REVENUE AND EXPENDITURES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	San Francisco Foundation	State Judicial Council	State Judicial Council	Sac CAP Council	Sac CAP Council	OTHER	TOTAL
	(08-09 CHOPT)	(06-07 CASA)	(07-08 CASA)	(MCP)	(CMC)	SPECIAL REVENUE FUNDS	SPECIAL REVENUE FUNDS
	55294	1011517	1014809	(53311)	(53321)		
	(11201)	(51951)	(51961)				
REVENUE	\$	\$	\$	\$	\$	\$	\$
Direct Federal	-	-	-	-	-	-	1,637,630
State Pass-thru Federal	-	-	-	-	-	(3)	1,939,095
State Non-Federal	-	3,811	36,138	-	-	36,308	1,046,458
Local Governmental Pass-thru Federal	-	-	-	-	-	91,130	334,236
Local Governmental Non-Federal	-	-	-	-	-	108,076	386,953
Private Non-Federal	-	-	498	-	-	63,032	645,881
Private Pass-thru Federal	13,880	-	-	-	30,516	-	78,616
Community Donations	-	-	-	(11,114)	-	124,864	129,322
Client Fees	-	-	-	(942)	-	85,098	96,521
Miscellaneous Program Revenue	-	-	-	(445)	-	248,965	368,547
Rental Income	-	-	-	-	-	24,000	24,000
Contractual Administrative Revenue	-	-	-	-	-	584,645	584,645
In-Kind Revenue	-	4,757	24,323	-	-	169,872	1,297,513
	13,880	8,568	60,959	50	30,516	1,516,987	8,547,417
TOTAL REVENUE	13,880	8,568	60,959	(12,451)	30,516	1,516,987	8,547,417
EXPENDITURES							
Personnel	6,821	3,474	25,320	(4,789)	21,727	689,274	3,670,459
Travel Out-of-Area	993	-	314	(431)	172	5,062	31,463
Major Equipment & Assets	-	-	-	-	-	36,978	456,001
Supplies	497	3	192	844	1,253	42,474	163,793
Contractual	90	-	151	764	747	109,100	480,189
Other:							
Equipment Expenses	-	-	91	-	-	96,903	179,312
General Personnel Expenses	450	-	1,571	(716)	1,094	25,322	133,767
General Operating Expenses	1,545	6	938	(1,691)	381	55,903	157,400
Space/Occupancy Expenses	1,816	-	6,267	(3,491)	1,964	155,787	683,760
Special Departmental Expenses	259	-	-	(1,570)	80	102,490	746,143
Indirect Expense	1,409	328	1,792	(1,421)	3,098	51,984	584,645
Non-Cash Expenses	-	4,757	24,323	50	-	169,872	1,297,513
Transfer to/from Unrestricted	-	-	-	-	-	(14,142)	2,972
	13,880	8,568	60,959	(12,451)	30,516	1,516,987	8,547,417
TOTAL EXPENDITURES	13,880	8,568	60,959	(12,451)	30,516	1,516,987	8,547,417
REVENUE OVER EXPENDITURES	\$	\$	\$	\$	\$	\$	\$
	-	-	-	-	-	-	-

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
GOVERNMENT FUND TYPES - SCHEDULE OF EXPENSES
FOR THE YEAR ENDED JUNE 30, 2008

PERSONNEL COSTS	
Salaries & Wages	\$ 2,588,609
Accrued Leave	221,961
FICA	68,188
Employee Health Package	504,389
Retirement (Note J)	157,086
Unemployment	55,615
Worker's Compensation	74,403
Other Employee Benefits	208
	<u>3,670,459</u>
TRAVEL	
Out of Area Travel (Staff)	27,912
Out of Area Travel (Volunteers)	3,551
	<u>31,463</u>
MAJOR EQUIPMENT & ASSETS	
Equipment (costing over \$5,000)	32,096
Land	146,217
Leasehold Improvements	0
Structures & Improvements	277,688
	<u>456,001</u>
SUPPLIES	
Classroom Supplies	25,696
Clothing & Personal Supplies	148
Household Supplies	27,117
Kitchen Supplies	8,361
Postage	18,733
Program Supplies	50,347
Routine Office Supplies	29,678
Playground Supplies	3,713
	<u>163,793</u>
CONTRACTUAL	
Accounting & Auditing	35,949
Delegate Agencies	11,173
Legal Services	265
Outside Services	353,623
Computer Services	79,178
	<u>480,188</u>
EQUIPMENT EXPENSE	
Computer (Software)	6,007
Computer (Hardware)	3,505
Equipment (Costing \$500 to \$4999)	32,002
Insurance (Vehicular)	17,811
Maintenance (Equipment)	19,046
Maintenance (Vehicles)	61,520
Rents & Leases (Equipment)	4,325
Rents & Leases (Vehicles)	11,606
Small Tools & Equipment (Under \$500)	10,415
Small Tools & Equipment (Minimal Value)	13,075
	<u>179,312</u>
GENERAL PERSONNEL COSTS	
Local Travel (Staff)	68,019
Local Travel (Volunteers)	4,122
Staff Licensing	3,789
Training & Development (Staff)	42,386

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
GOVERNMENT FUND TYPES - SCHEDULE OF EXPENSES
FOR THE YEAR ENDED JUNE 30, 2008

GENERAL PERSONNEL COSTS (CONTINUED)	
Training & Development (Volunteers)	5,808
Volunteer Costs (Other than training)	9,643
	<u>133,767</u>
GENERAL OPERATING COSTS	
Ads & Legal Notices	14,555
Copying Fees	12,260
Extra Help	2,803
Insurance & Bonds	55,443
Interest on Long Term Debt	13,700
Meeting Costs	21,430
Membership Dues	3,868
Miscellaneous Expenses	233
Printing & Binding	14,259
Program/Agency Promotion	4,763
Program Outreach	8,690
Publications	4,912
Subscriptions	3,087
Service Fees	6,523
Taxes & Assessments	2,236
	<u>168,762</u>
SPACE/OCCUPANCY COSTS	
Communications	84,566
Household Services	120,244
Maintenance (Structure & Grounds)	83,833
Rents & Leases (Office Space) (Note I)	274,015
Rents & Leases (Other Structures) (Note I)	0
Utilities	101,102
	<u>663,760</u>
SPECIAL DEPARTMENT COSTS	
Client Assistance	478,543
Client Transportation	15,387
Council Expense	930
Food (Prepared)	119,097
Food (Raw)	132,169
Unreimbursed Food Service Cost	17
Unreimbursed CDE costs	0
Weatherization Materials	0
	<u>746,143</u>
INDIRECT EXPENSE	
Indirect Administration Charges	564,645
	<u>564,645</u>
IN-KIND EXPENSES	
Administrative In-kind (Note L)	107,578
In-kind Contributions (Note L)	699,869
Volunteer Time & Services (Note L)	490,066
	<u>1,297,513</u>
TOTAL EXPENSES	<u><u>\$ 8,555,806</u></u>

See notes to the financial statements

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 06F-4705
FOR THE PERIOD January 1, 2006 THROUGH December 31, 2006

2006 CSBG (2006 period) (8309.1)

	Audited January 1, 2006 through June 30, 2006	Audited July 1, 2006 through Dec 31, 2006	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	63,316	110,240	173,556		173,556
Other Income		-	-		
Total Revenue	\$ 63,316	\$ 110,240	\$ 173,556		\$ 173,556
EXPENDITURES					
<i>Administration costs</i>					
Other	37,529	80,431	117,960	100,293	73,556
Total Admin costs	37,529	80,431	117,960	100,293	73,556
<i>Program costs</i>					
Salaries/Wages	11,885	14,417	26,302	30,599	49,239
Fringe	5,270	4,705	9,975	11,326	16,075
Operating Expense & Equipment	8,632	10,687	19,319	31,338	34,686
Total Program costs	25,787	29,809	55,596	73,263	100,000
Total Costs	63,316	110,240	173,556	173,556	173,556
Revenue over (under) costs			-		

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 06F-4705
FOR THE PERIOD January 1, 2007 THROUGH December 31, 2007**

2006 CSBG (2007 period) (8310.1)

	Audited January 1, 2007 through June 30, 2007	Audited July 1, 2007 through Dec 31, 2007	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	86,778	86,778	173,556		173,556
Other Income	-	-	-		-
Total Revenue	\$ 86,778	\$ 86,778	\$ 173,556		\$ 173,556
EXPENDITURES					
<i>Administration costs</i>					
Other	64,304	56,900	121,204	123,358	73,556
Total Admin costs	64,304	56,900	121,204	123,358	73,556
<i>Program costs</i>					
Salaries/Wages	11,622	14,913	26,535	27,353	49,239
Fringe	3,312	5,802	9,114	9,796	16,075
Operating Expense & Equip	7,540	9,163	16,703	13,049	34,686
Total Program costs	22,474	29,878	52,352	50,198	100,000
Total Costs	86,778	86,778	173,556	173,556	173,556
Revenue over (under) costs			-		

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 07F-4864
FOR THE PERIOD SEPTEMBER 17, 2007 THROUGH NOVEMBER 16, 2007**

2007 CSBG SANTA CLARA PLANNING GRANT (8385.1)

	Audited September 17, 2007 through November 16, 2007	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	92,905	92,905		98,063
Other Income	75	75		-
Total Revenue	\$ 92,980	\$ 92,980		\$ 98,063
EXPENDITURES				
Consultants				
Fees	64,700	64,700	64,700	64,700
Variable Expenses	6,344	6,344	6,344	9,200
Total Consultant costs	71,044	71,044	71,044	73,900
A-TCAA costs				
Personnel	17,489	17,489	17,414	18,782
Operating Expense	1,955	1,955	1,955	2,889
Indirect	2,492	2,492	2,492	2,492
Total A-TCAA costs	21,936	21,936	21,861	24,163
Total Costs	92,980	92,980	92,905	98,063
Revenue over (under) costs		-		

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 07C-1653
FOR THE PERIOD JULY 1, 2007 THROUGH APRIL 30, 2008**

2007 DOE (3210.1)

	Audited July 1, 2007 through April 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	36,870	36,870		36,870
Other Income	-	-		-
Total Revenue	\$ 36,870	\$ 36,870		\$ 36,870
EXPENDITURES				
Administrative Costs				
Administrative Costs	3,654	3,654	3,654	3,654
Program Costs				
Client Education	2,000	2,000	2,000	2,000
Direct Program Activities	20,028	20,028	20,028	20,042
Health and Safety	2,085	2,085	2,085	1,000
Intake	2,000	2,000	2,000	2,000
Liability Insurance	3,227	3,227	3,227	3,006
Outreach	2,000	2,000	2,000	2,000
Training and Technical Assistance	500	500	500	500
Vehicle & Equipment Acquisition	-	-	-	-
Vehicle Insurance	575	575	575	668
Worker's Compensation	801	801	801	2,000
Total Program Costs	33,216	33,216	33,216	33,216
Total Costs	\$ 36,870	\$ 36,870	\$ 36,870	\$ 36,870
Revenue over (under) costs		-		

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 07C-1653 (A16/ECIP/HEAP)
FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008**

2007 LIHEAP (A16/ECIP/HEAP) (3110.1)

	Audited Jan 1, 2007 through June 30, 2007	Audited July 1, 2007 through June 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	178,747	185,984	364,731		365,082
Other Income	25	2,017	2,042		-
Total Revenue	\$ 178,772	\$ 188,001	\$ 366,773		\$ 365,082
EXPENDITURES					
A16 Program Costs					
A16 Activity	31,697	12,621	44,318	44,318	43,061
Intake Program Costs					
Intake	2,688	8,787	11,475	11,475	11,475
Administrative Costs					
Admin Costs	-	27,102	27,102	27,102	27,102
ECIP Program Costs					
Outreach	965	14,981	15,946	15,946	17,134
W/P/O payments	138,000	118,446	256,446	256,446	254,755
Total ECIP costs	138,965	133,427	272,392	272,392	271,889
HEAP Outreach WPO Costs					
Outreach	5,422	6,064	11,486	11,486	11,555
Total Program Costs	\$ 178,772	\$ 188,001	\$ 366,773	\$ 366,773	\$ 365,082
Revenue over (under) costs			-		

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 07C-1653 (WEATHERIZATION)
FOR THE PERIOD JANUARY 1, 2007 THROUGH JUNE 30, 2008**

2007 LIHEAP Wx (3110.1)

	Audited Jan 1, 2007 through June 30, 2007	Audited July 1, 2007 through June 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	-	202,088	202,088		202,088
Other Income	-	-	-		-
Total Revenue	\$ -	\$ 202,088	\$ 202,088		\$ 202,088
EXPENDITURES					
Administrative Costs					
Administrative Costs	-	16,167	16,167	16,167	16,167
Other Program Costs					
Liability Insurance	-	3,316	3,316	3,316	5,000
Training & Tech Assistance	-	4,043	4,043	4,043	4,043
Vehicle & Equipment	-	-	-	-	-
Total Other Program costs	-	7,359	7,359	7,359	9,043
Program Costs					
Intake	-	4,043	4,043	4,043	4,043
Direct Program Activities	-	157,723	157,723	157,723	158,231
Outreach	-	10,104	10,104	10,104	10,104
Workers' Compensation	-	6,755	6,755	6,755	4,500
Total Program costs	-	178,625	178,625	178,625	176,878
Total Costs	\$ -	\$ 202,151	\$ 202,151	\$ 202,151	\$ 202,088
Revenue over (under) costs			(63)		

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
GENERAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2008**

Name: AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY

Vendor Number: 03-N683-00

Type of Center: Public Agency

Address: 935 South State Highway 49
Jackson, California 95642

Executive Director: Shelly Hance

Telephone Number: (209) 223-1485

Audit Period: July 1, 2007 through June 30, 2008

Days of Operation: General Child Care – 241 days
State Preschool – 173 days

Center Hours: Centers
8:30 A.M. – 5:00 P.M.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
GENERAL CENTER CHILD CARE
CONTRACT NO. CCTR - 7028
FOR FISCAL YEAR ENDED JUNE 30, 2008**

1000	Certificated Salaries	\$ 75,673
1100	Teachers' Salaries	75,673
1300	Supervisors' Salaries	
2000	Classified Salaries	43,936
2100	Salaries of Instructional Aides for Direct Teaching Assistance	43,936
2200	Classified Salaries of County Superintendents' Offices and District Administrative Personnel	0
2300	Clerical and Other Office Personnel Salaries	0
2400	Maintenance and Operations Personnel Salaries	0
2500	Food Service Personnel Salaries	0
2600	Transportation Personnel Salaries	0
2900	Other Classified Salaries	0
3000	Employee Benefits	22,526
3300	Old Age, Survivors, Disability and Health Insurance	14,864
3500	State Unemployment Insurance	2,474
3600	Workers' Compensation Insurance	5,188
4000	Books, Supplies, and Equipment Replacement	0
4200	Other Books	0
4300	Instructional Supplies	0
4600	Pupil Transportation	0
4700	Food Services	0
5000	Contracted Services and Other Operating Expenses	0
5100	Contracts for Personnel Services	0
5200	Travel, Conference and Other Expenses	0
5400	Insurance	0
5500	Utilities and Housekeeping Services	0
5600	Contracts, Rents, and Leases	0
5700	Legal Election and Audit Expenses	0
6000	Sites, Buildings, Books and Media and Equipment	0
6200	Buildings and Improvement of Buildings	0
6400	New Equipment	0
6500	Equipment Replacement	0
	Start-up Cost	0
	Expenses Not Otherwise Classified (Indirect)	11,940
TOTAL		\$ 154,075

We have examined the claim filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the agency were proper. We have examined the payments the agency pays to providers and found that they were proper.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
GENERAL CENTER CHILD CARE
CONTRACT NO. CCTR - 7027
FOR FISCAL YEAR ENDED JUNE 30, 2008**

1000	Certificated Salaries	\$ 84,586
1100	Teachers' Salaries	84,586
1300	Supervisors' Salaries	
2000	Classified Salaries	44,601
2100	Salaries of Instructional Aides for Direct Teaching Assistance	44,601
2200	Classified Salaries of County Superintendents' Offices and District Administrative Personnel	0
2300	Clerical and Other Office Personnel Salaries	0
2400	Maintenance and Operations Personnel Salaries	0
2500	Food Service Personnel Salaries	0
2600	Transportation Personnel Salaries	0
2900	Other Classified Salaries	0
3000	Employee Benefits	20,695
3300	Old Age, Survivors, Disability and Health Insurance	12,727
3500	State Unemployment Insurance	2,729
3600	Workers' Compensation Insurance	5,239
4000	Books, Supplies, and Equipment Replacement	0
4200	Other Books	0
4300	Instructional Supplies	0
4600	Pupil Transportation	0
4700	Food Services	0
5000	Contracted Services and Other Operating Expenses	0
5100	Contracts for Personnel Services	0
5200	Travel, Conference and Other Expenses	0
5400	Insurance	0
5500	Utilities and Housekeeping Services	0
5600	Contracts, Rents, and Leases	0
5700	Legal Election and Audit Expenses	0
6000	Sites, Buildings, Books and Media and Equipment	0
6200	Buildings and Improvement of Buildings	0
6400	New Equipment	0
6500	Equipment Replacement	0
	Start-up Cost	0
	Expenses Not Otherwise Classified (Indirect)	12,460
TOTAL		\$ 162,342

We have examined the claim filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the agency were proper. We have examined the payments the agency pays to providers and found that they were proper.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
STATE PRESCHOOL CHILD CARE
CONTRACT NO. CPRE - 7020
FOR FISCAL YEAR ENDED JUNE 30, 2008**

1000	Certificated Salaries	\$ 85,867
1100	Teachers' Salaries	85,867
1300	Supervisors' Salaries	
2000	Classified Salaries	29,490
2100	Salaries of Instructional Aides for Direct Teaching Assistance	29,490
2200	Classified Salaries of County Superintendents' Offices and District Administrative Personnel	0
2300	Clerical and Other Office Personnel Salaries	0
2400	Maintenance and Operations Personnel Salaries	0
2500	Food Service Personnel Salaries	0
2600	Transportation Personnel Salaries	0
2900	Other Classified Salaries	0
3000	Employee Benefits	56,434
3300	Old Age, Survivors, Disability and Health Insurance	46,475
3500	State Unemployment Insurance	3,633
3600	Workers' Compensation Insurance	6,326
4000	Books, Supplies, and Equipment Replacement	2,907
4200	Other Books	0
4300	Instructional Supplies	2,907
4600	Pupil Transportation	0
4700	Food Services	0
5000	Contracted Services and Other Operating Expenses	17,226
5100	Contracts for Personnel Services	0
5200	Travel, Conference and Other Expenses	2,578
5400	Insurance	0
5500	Utilities and Housekeeping Services	8,397
5600	Contracts, Rents, and Leases	6,251
5700	Legal Election and Audit Expenses	0
6000	Sites, Buildings, Books and Media and Equipment	0
6200	Buildings and Improvement of Buildings	0
6400	New Equipment	0
6500	Equipment Replacement	0
	Start-up Cost	0
	Expenses Not Otherwise Classified (Indirect)	16,689
TOTAL		\$ 208,613

We have examined the claim filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the agency were proper. We have examined the payments the agency pays to providers and found that they were proper.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FACILITIES RENOVATION AND REPAIR
CONTRACT NO. CRPM-7089
FOR FISCAL YEAR ENDED JUNE 30, 2008**

1000	Certificated Salaries	\$	0
1100	Teachers' Salaries		0
1300	Supervisors' Salaries		0
2000	Classified Salaries		0
2100	Salaries of Instructional Aides for Direct Teaching Assistance		0
2200	Classified Salaries of County Superintendents' Offices and District Administrative Personnel		0
2300	Clerical and Other Office Personnel Salaries		0
2400	Maintenance and Operations Personnel Salaries		0
2500	Food Service Personnel Salaries		0
2600	Transportation Personnel Salaries		0
2900	Other Classified Salaries		0
3000	Employee Benefits		0
3300	Old Age, Survivors, Disability and Health Insurance		0
3500	State Unemployment Insurance		0
3600	Workers' Compensation Insurance		0
4000	Books, Supplies, and Equipment Replacement		0
4200	Other Books		0
4300	Instructional Supplies		0
4600	Pupil Transportation		0
4700	Food Services		0
5000	Contracted Services and Other Operating Expenses		0
5100	Contracts for Personnel Services		0
5200	Travel, Conference and Other Expenses		0
5400	Insurance		0
5500	Utilities and Housekeeping Services		0
5600	Contracts, Rents, and Leases		0
5700	Legal Election and Audit Expenses		0
6000	Sites, Buildings, Books and Media and Equipment		0
6200	Buildings and Improvement of Buildings		0
6400	New Equipment		0
6500	Equipment Replacement		0
	Renovation and Repair		20,000
	Expenses Not Otherwise Classified		0
TOTAL		\$	<u>20,000</u>

We have examined the claim filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the agency were proper. We have examined the payments the agency pays to providers and found that they were proper.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FACILITIES RENOVATION AND REPAIR
CONTRACT NO. CRPM-6008
FOR FISCAL YEAR ENDED JUNE 30, 2008**

1000	Certificated Salaries	\$ 0
1100	Teachers' Salaries	0
1300	Supervisors' Salaries	0
2000	Classified Salaries	0
2100	Salaries of Instructional Aides for Direct Teaching Assistance	0
2200	Classified Salaries of County Superintendents' Offices and District Administrative Personnel	0
2300	Clerical and Other Office Personnel Salaries	0
2400	Maintenance and Operations Personnel Salaries	0
2500	Food Service Personnel Salaries	0
2600	Transportation Personnel Salaries	0
2900	Other Classified Salaries	0
3000	Employee Benefits	0
3300	Old Age, Survivors, Disability and Health Insurance	0
3500	State Unemployment Insurance	0
3600	Workers' Compensation Insurance	0
4000	Books, Supplies, and Equipment Replacement	0
4200	Other Books	0
4300	Instructional Supplies	0
4600	Pupil Transportation	0
4700	Food Services	0
5000	Contracted Services and Other Operating Expenses	0
5100	Contracts for Personnel Services	0
5200	Travel, Conference and Other Expenses	0
5400	Insurance	0
5500	Utilities and Housekeeping Services	0
5600	Contracts, Rents, and Leases	0
5700	Legal Election and Audit Expenses	0
6000	Sites, Buildings, Books and Media and Equipment	0
6200	Buildings and Improvement of Buildings	0
6400	New Equipment	0
6500	Equipment Replacement	0
	Renovation and Repair	19,971
	Expenses Not Otherwise Classified	0
TOTAL		\$ 19,971

We have examined the claim filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the agency were proper. We have examined the payments the agency pays to providers and found that they were proper.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
INSTRUCTIONAL MATERIALS
CONTRACT NO. CIMS - 7043
FOR FISCAL YEAR ENDED JUNE 30, 2008**

1000	Certificated Salaries	\$ 0
1100	Teachers' Salaries	0
1300	Supervisors' Salaries	0
2000	Classified Salaries	0
2100	Salaries of Instructional Aides for Direct Teaching Assistance	0
2200	Classified Salaries of County Superintendents' Offices and District Administrative Personnel	0
2300	Clerical and Other Office Personnel Salaries	0
2400	Maintenance and Operations Personnel Salaries	0
2500	Food Service Personnel Salaries	0
2600	Transportation Personnel Salaries	0
2900	Other Classified Salaries	0
3000	Employee Benefits	0
3300	Old Age, Survivors, Disability and Health Insurance	0
3500	State Unemployment Insurance	0
3600	Workers' Compensation Insurance	0
4000	Books, Supplies, and Equipment Replacement	2,040
4200	Other Books	0
4300	Instructional Supplies	2,040
4600	Pupil Transportation	0
4700	Food Services	0
5000	Contracted Services and Other Operating Expenses	0
5100	Contracts for Personnel Services	0
5200	Travel, Conference and Other Expenses	0
5400	Insurance	0
5500	Utilities and Housekeeping Services	0
5600	Contracts, Rents, and Leases	0
5700	Legal Election and Audit Expenses	0
6000	Sites, Buildings, Books and Media and Equipment	0
6200	Buildings and Improvement of Buildings	0
6400	New Equipment	0
6500	Equipment Replacement	0
	Renovation and Repair	0
	Expenses Not Otherwise Classified	0
TOTAL		\$ 2,040

We have examined the claim filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the agency were proper. We have examined the payments the agency pays to providers and found that they were proper.

AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EQUIPMENT EXPENDITURES
CONTRACT NOS. CCTR-7027, CCTR-7028, CPRE-7020, CRPM-7089, CRPM-6008, & CIMS-7043
FOR FISCAL YEAR ENDED JUNE 30, 2008

EXPENDITURES UNDER \$7,500 UNIT COST		EXPENDITURES OVER \$7,500 UNIT COST WITH CDD APPROVAL		EXPENDITURES OVER \$7,500 UNIT COST WITHOUT CDD APPROVAL	
COST	ITEM	COST	ITEM	COST	ITEM
	NONE		NONE		NONE

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683

Fiscal Year Ended: June 30, 2008 Contract No. CCTR-7028

Independent Auditor's Name: Izabal, Bernaciak & Company

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
DAYS OF ENROLLMENT						
<i>Infants (up to 18 months)</i>						
Full-time-plus	101			-	2.006	-
Full-time	103			-	1.700	-
Three-quarters-time	105			-	1.275	-
One-half-time	107			-	0.935	-
FCCH Infants (up to 18 months)						
Full-time plus	101A			-	1.652	-
Full-time	103A			-	1.400	-
Three-quarters-time	105A			-	1.050	-
One-half-time	107A			-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	101B			-	1.652	-
Full-time	103B			-	1.400	-
Three-quarters-time	105B			-	1.050	-
On-half-time	107B			-	0.770	-
Three Years and Older						
Full-time-plus	111			-	1.180	-
Full-time	113	3,090		3,090	1.000	3,090
Three-quarters-time	115	5		5	0.750	4
One-half-time	117	40		40	0.550	22
Exceptional Needs						
Full-time-plus	121			-	1.416	-
Full-time	123	682		682	1.200	818
Three-quarters-time	125			-	0.900	-
One-half-time	127	26		26	0.660	17
Limited and Non-English Proficient						
Full-time-plus	131			-	1.298	-
Full-time	133	482		482	1.100	530
Three-quarters-time	135			-	0.825	-
One-half-time	137			-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141			-	1.298	-
Full-time	143			-	1.100	-
Three-quarters-time	145			-	0.825	-
One-half-time	147			-	0.605	-
Severely Handicapped						
Full-time-plus	151			-	1.770	-
Full-time	153			-	1.500	-
Three-quarters-time	155			-	1.125	-
One-half-time	157			-	0.825	-
TOTAL DAYS OF ENROLLMENT	190	4,325	-	4,325		4,482
DAYS OF OPERATION	169	241		241		
DAYS OF ATTENDANCE	179	4,325		4,325		

☒ NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683
 Fiscal Year Ended: June 30, 2008 Contract No. CCTR-7028
 Commingled Contract No. (If Any) _____

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified but were served at the same site(s) as certified children.	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
DAYS OF ENROLLMENT						
<i>Infants (up to 18 months)</i>						
Full-time-plus	201			-	2.006	-
Full-time	203			-	1.700	-
Three-quarters-time	205			-	1.275	-
One-half-time	207			-	0.935	-
FCCH Infants (up to 18 months)						
Full-time plus	201A			-	1.652	-
Full-time	203A			-	1.400	-
Three-quarters-time	205A			-	1.050	-
One-half-time	207A			-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	201B			-	1.652	-
Full-time	203B			-	1.400	-
Three-quarters-time	205B			-	1.050	-
On-half-time	207B			-	0.770	-
Three Years and Older						
Full-time-plus	211			-	1.180	-
Full-time	213			-	1.000	-
Three-quarters-time	215			-	0.750	-
One-half-time	217			-	0.550	-
Exceptional Needs						
Full-time-plus	221			-	1.416	-
Full-time	223			-	1.200	-
Three-quarters-time	225			-	0.900	-
One-half-time	227			-	0.660	-
Limited and Non-English Proficient						
Full-time-plus	231			-	1.298	-
Full-time	233			-	1.100	-
Three-quarters-time	235			-	0.825	-
One-half-time	237			-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	241			-	1.298	-
Full-time	243			-	1.100	-
Three-quarters-time	245			-	0.825	-
One-half-time	247			-	0.605	-
Severely Handicapped						
Full-time-plus	251			-	1.770	-
Full-time	253			-	1.500	-
Three-quarters-time	255			-	1.125	-
One-half-time	257			-	0.825	-
TOTAL DAYS OF ENROLLMENT	290	-	-	-		-

AUDITED FINAL ATTENDANCE AND FISCAL REPORT for Child Development Programs

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683

Fiscal Year End: June 30, 2008

Contract No. CCTR-7028
Commingled Contract No. (If Any) _____

SECTION III - REVENUE	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302	\$0	\$0	\$0
Restricted income for operating costs	308			0
Maintenance of Effort	339			0
Other (specify):	312			0
SUBTOTAL	310	0	0	0
TRANSFER FROM RESERVE FUND	311			0
FAMILY FEES FOR CERTIFIED CHILDREN				
State General Fund	329	4,831		4,831
Federal Fund	331			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS				
State General Fund	349			0
Federal Fund	350			0
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Cal Learn Program	358			0
Other (specify): Head Start	362	64,375	0	64,375
TOTAL REVENUE	390	\$69,206	\$0	\$69,206

SECTION IV - EXPENSES

REIMBURSABLE EXPENSES				
Direct Payments to Providers (FCCH Only)	401	\$0	\$0	\$0
1000 Certificated Salaries	402	75,878		75,878
2000 Classified Salaries	404	44,027		44,027
3000 Employee Benefits	406	53,238		53,238
4000 Books and Supplies	408	6,298		6,298
5000 Services/Other Operating Expenses	412	27,069		27,069
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Replace Equipment (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Start-Up/Close-Down Expenses (migrant)	449			0
Indirect Costs -- Rate %: 8.00%	459	11,940		11,940
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other nonreimbursable expenses (specify):	489			0
TOTAL EXPENSES	490	\$218,450	\$0	\$218,450
TOTAL ADMINISTRATIVE COST (in Sec. IV)		\$12,461	\$0	\$12,461

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683
 Fiscal Year Ended: June 30, 2008 Contract No. CCTR-7027
 Independent Auditor's Name: Izabal, Bernaciak & Company

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
DAYS OF ENROLLMENT						
<i>Infants (up to 18 months)</i>						
Full-time-plus	101	-		-	2.008	-
Full-time	103			-	1.700	-
Three-quarters-time	105			-	1.275	-
One-half-time	107			-	0.935	-
FCCH Infants (up to 18 months)						
Full-time plus	101A	-		-	1.852	-
Full-time	103A			-	1.400	-
Three-quarters-time	105A			-	1.050	-
One-half-time	107A			-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	101B	-		-	1.852	-
Full-time	103B			-	1.400	-
Three-quarters-time	105B			-	1.050	-
One-half-time	107B			-	0.770	-
Three Years and Older						
Full-time-plus	111			-	1.180	-
Full-time	113	2,943		2,943	1.000	2,943
Three-quarters-time	115			-	0.750	-
One-half-time	117			-	0.550	-
Exceptional Needs						
Full-time-plus	121	-		-	1.416	-
Full-time	123	586		586	1.200	703
Three-quarters-time	125			-	0.900	-
One-half-time	127			-	0.660	-
Limited and Non-English Proficient						
Full-time-plus	131	-		-	1.298	-
Full-time	133	833		833	1.100	916
Three-quarters-time	135			-	0.825	-
One-half-time	137			-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	141	-		-	1.298	-
Full-time	143	145		145	1.100	160
Three-quarters-time	145			-	0.825	-
One-half-time	147			-	0.605	-
Severely Handicapped						
Full-time-plus	151	-		-	1.770	-
Full-time	153			-	1.500	-
Three-quarters-time	155			-	1.125	-
One-half-time	157			-	0.825	-
TOTAL DAYS OF ENROLLMENT	190	4,507	-	4,507		4,722
DAYS OF OPERATION	169	241		241		
DAYS OF ATTENDANCE	179	4,497		4,497		

☒ NO NONCERTIFIED CHILDREN - Check this box and continue to Section III if no noncertified children were enrolled in the program.

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for Child Development Programs**

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683

Fiscal Year Ended: June 30, 2008

Contract No. CCTR-7027

Commingled Contract No. (If Any) _____

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified but were served at the same site(s) as certified children.	EDP NO.	COLUMN A CUMULATIVE FISCAL YEAR PER AGENCY	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
DAYS OF ENROLLMENT						
<i>Infants (up to 18 months)</i>						
Full-time-plus	201			-	2.006	-
Full-time	203			-	1.700	-
Three-quarters-time	205			-	1.275	-
One-half-time	207			-	0.935	-
FCCH Infants (up to 18 months)						
Full-time plus	201A			-	1.652	-
Full-time	203A			-	1.400	-
Three-quarters-time	205A			-	1.050	-
One-half-time	207A			-	0.770	-
Toddlers (18 up to 36 months)						
Full-time-plus	201B			-	1.652	-
Full-time	203B			-	1.400	-
Three-quarters-time	205B			-	1.050	-
On-half-time	207B			-	0.770	-
Three Years and Older						
Full-time-plus	211			-	1.180	-
Full-time	213			-	1.000	-
Three-quarters-time	215			-	0.750	-
One-half-time	217			-	0.550	-
Exceptional Needs						
Full-time-plus	221			-	1.416	-
Full-time	223			-	1.200	-
Three-quarters-time	225			-	0.900	-
One-half-time	227			-	0.660	-
Limited and Non-English Proficient						
Full-time-plus	231			-	1.298	-
Full-time	233			-	1.100	-
Three-quarters-time	235			-	0.825	-
One-half-time	237			-	0.605	-
Children at Risk of Abuse or Neglect						
Full-time-plus	241			-	1.298	-
Full-time	243			-	1.100	-
Three-quarters-time	245			-	0.825	-
One-half-time	247			-	0.605	-
Severely Handicapped						
Full-time-plus	251			-	1.770	-
Full-time	253			-	1.500	-
Three-quarters-time	255			-	1.125	-
One-half-time	257			-	0.825	-
TOTAL DAYS OF ENROLLMENT	290	-	-	-		-

AUDITED FINAL ATTENDANCE AND FISCAL REPORT for Child Development Programs

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683

Fiscal Year End: June 30, 2008

Contract No. CCTR-7027
Commingled Contract No. (If Any) _____

SECTION III - REVENUE	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
CCF/National School Lunch Program	302	\$0	\$0	\$0
Restricted income for operating costs	308			0
Maintenance of Effort	339			0
Other (specify):	312			0
SUBTOTAL	310	0	0	0
TRANSFER FROM RESERVE FUND	311			0
FAMILY FEES FOR CERTIFIED CHILDREN				
State General Fund	329	6,592		6,592
Federal Fund	331			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS				
State General Fund	349			0
Federal Fund	350			0
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Cal Learn Program	358			0
Other (specify): Head Start	362	90,405	0	90,405
TOTAL REVENUE	390	\$96,997	\$0	\$96,997

SECTION IV - EXPENSES

REIMBURSABLE EXPENSES				
Direct Payments to Providers (FCCH Only)	401	\$0	\$0	\$0
1000 Certificated Salaries	402	84,619		84,619
2000 Classified Salaries	404	45,412		45,412
3000 Employee Benefits	406	47,025		47,025
4000 Books and Supplies	408	9,572		9,572
5000 Services/Other Operating Expenses	412	53,659		53,659
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Replace Equipment (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Start-Up/Close-Down Expenses (migrant)	449			0
Indirect Costs -- Rate %: 8.00%	459	12,460		12,460
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other nonreimbursable expenses (specify):				
	489			0
TOTAL EXPENSES	490	\$252,747	\$0	\$252,747
TOTAL ADMINISTRATIVE COST (in Sec. IV)		\$12,981	\$0	\$12,981

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C of pages 1 and 2 agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS:

AUDITED FINAL ATTENDANCE AND FISCAL REPORT for State Preschool Programs

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683

Fiscal Year End: June 30, 2008 Contract No. CPRE-7020

Independent Auditor's Name: Izabal, Bernaclak & Company

SECTION I - CERTIFIED CHILDREN	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
Days of Enrollment	190	9,831		9,831
Days of Operation	169	173		173
Days of Attendance	179	9,790		9,790

SECTION II - NONCERTIFIED CHILDREN

<input checked="" type="checkbox"/> No Noncertified Children Check this box and continue to Section III if no noncertified children are enrolled in the program	
Days of Enrollment	290

Independent Auditor's Certifications on meeting the requirements of the California Department of Education, Child Development Division:

Attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Attendance data reported in Column C, above, agree with the original supporting records, such as sign-in/sign-out sheets and daily attendance records (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheet(s) to explain information contained on this page:

**AUDITED FINAL ATTENDANCE AND FISCAL REPORT
for State Preschool Programs**

Agency Name: Amador-Tuolumne Community Action Agency

Vendor No. N683

Fiscal Year End: June 30, 2008

Contract No. CPRE-7020

SECTION III - REVENUE	EDP NO.	COLUMN A	COLUMN B	COLUMN C
		CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME				
Child Care Food/National School Lunch Program	302	\$0	\$0	\$0
Restricted income for operating costs	308			0
Maintenance of Effort	339			0
Other (specify):	312			0
SUBTOTAL	311	0	0	0
TRANSFER FROM RESERVE FUND	310			0
FAMILY FEES FOR CERTIFIED CHILDREN (GWAP Only)	329			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349			0
NON-RESTRICTED INCOME				
Parent fees for noncertified children	356			0
Cal Learn Program	306			0
Head Start Funds	360	300,589		300,589
Other (specify):	362			0
TOTAL REVENUE	390	\$300,589	\$0	\$300,589

SECTION IV - EXPENSES

REIMBURSABLE EXPENSES				
1000 Certificated Salaries	402	\$177,140	\$0	\$177,140
2000 Classified Salaries	404	94,974		94,974
3000 Employee Benefits	406	136,554		136,554
4000 Books and Supplies	408	15,097		15,097
5000 Services and Other Operating Expenses	412	68,748		68,748
6100/6200 Other Approved Capital Outlay	413			0
6400 New Equipment (program-related)	414			0
6500 Equipment Replacement (program-related)	416			0
Depreciation or Use Allowance	439			0
Start-Up Expenses (service level exemption)	447			0
Indirect Costs -- Rate: 8.00%	459	16,689		16,689
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			0
Other nonreimbursable expenses (specify):	489			0
Total Expenses	490	\$509,202	\$0	\$509,202
TOTAL ADMINISTRATIVE COST (included in section IV above)		\$17,508	\$0	\$17,508

COMMENTS - If necessary, attach additional sheet(s) to explain information contained on this page:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: Amador-Tuolumne Community Action Agency

Vendor No. N683

Fiscal Year End: 30-Jun-08

Contract No. CRPM-7089

Independent Auditor's Name: Izabal, Bernaciak and Company

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs			0
Maintenance of Effort			0
Other (specify):			0
Subtotal Restricted Program Income	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			0
Parent fees for noncertified children			0
Other (specify):			0
Subtotal Revenue for Current Fiscal Year	0	0	0
Revenue Earned in Prior Years			0
TOTAL REVENUE	\$0	\$0	\$0

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	20,000		20,000
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%	0		0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay	0	0	0
Other nonreimbursable expenses (specify):	0	0	0
Subtotal Expenses for Current Fiscal Year	20,000	0	20,000
Expenses Incurred in Prior Years	0		0
TOTAL EXPENSES	\$20,000	\$0	\$20,000
TOTAL ADMINISTRATIVE COST (included in section II above)	\$0		\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683

Fiscal Year End: 30-Jun-08 Contract No. CRPM-6008

Independent Auditor's Name: Izabal, Bernaciak and Company

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs			0
Maintenance of Effort			0
Other (specify):			0
Subtotal Restricted Program Income	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
Subtotal Revenue for Current Fiscal Year	0	0	0
Revenue Earned in Prior Years			0
TOTAL REVENUE	\$0	\$0	\$0

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	0		0
5000 Services and Other Operating Expenses	19,971		19,971
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs -- Rate: 0.00%	0		0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay	0	0	0
Other nonreimbursable expenses (specify):	0	0	0
Subtotal Expenses for Current Fiscal Year	19,971	0	19,971
Expenses Incurred in Prior Years	0		0
TOTAL EXPENSES	\$19,971	\$0	\$19,971
TOTAL ADMINISTRATIVE COST (included in section II above)	\$0		\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

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**AUDITED FINAL REVENUE AND EXPENDITURE REPORT
for One-Time-Only Contracts**

Agency Name: Amador-Tuolumne Community Action Agency Vendor No. N683

Fiscal Year End: 30-Jun-08 Contract No. CIMS-7043

Independent Auditor's Name: Izabal, Bernaciak and Company

SECTION I - REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
RESTRICTED PROGRAM INCOME			
Child Care Food/National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			0
Restricted income for operating costs			0
Maintenance of Effort			0
Other (specify):			0
Subtotal Restricted Program Income	0	0	0
FAMILY FEES FOR CERTIFIED CHILDREN			0
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			0
NON-RESTRICTED INCOME			
Parent fees for noncertified children			0
Other (specify):			0
Subtotal Revenue for Current Fiscal Year	0	0	0
Revenue Earned in Prior Years			0
TOTAL REVENUE	\$0	\$0	\$0

SECTION II - EXPENDITURES

REIMBURSABLE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies	2,040		2,040
5000 Services and Other Operating Expenses			0
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Indirect Costs - Rate: 0.00%	0		0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay	0	0	0
Other nonreimbursable expenses (specify):			
	0	0	0
Subtotal Expenses for Current Fiscal Year	2,040	0	2,040
Expenses Incurred in Prior Years	0		0
TOTAL EXPENSES	\$2,040	\$0	\$2,040
TOTAL ADMINISTRATIVE COST (included in section II above)	\$0		\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

**CDE CONTRACT NO. CCTR - 7027
2007-08 General Child Care (8193.1)**

Indirect Costs	\$ 12,460
Other Expenses *	521
Total	\$ <u>12,981</u>

**CDE CONTRACT NO. CCTR - 7028
2007-08 General Child Care (8194.1)**

Indirect Costs	\$ 11,940
Other Expenses *	521
Total	\$ <u>12,461</u>

**CDE CONTRACT NO. CPRE - 7020
2007-08 State Preschool Child Care (8274.1)**

Indirect Costs	\$ 16,689
Other Expenses *	819
Total	\$ <u>17,508</u>

**CDE CONTRACT NO. CIMS - 7043
2007-08 Instructional Materials (8195.1)**

Indirect Costs	\$ -
Other Expenses *	-
Total	\$ <u>-</u>

**CDE CONTRACT NO. CRPM - 6008
2007-08 Facilities Renovation & Repair Project (8171.1)**

Indirect Costs	\$ -
Other Expenses *	-
Total	\$ <u>-</u>

**CDE CONTRACT NO. CRPM - 7089
2007-08 Facilities Renovation & Repair Project (8172.1)**

Indirect Costs	\$ -
Other Expenses *	-
Total	\$ <u>-</u>

* The above program management related costs are considered administrative by funding source.

**AUDITED FINAL RESERVE ACCOUNT CASH ACTIVITY REPORT
CENTER BASED PROGRAMS**

Agency Name: Amador-Tuolumne Community Action Agency

Fiscal Year End: 30-Jun-08

Vendor No. N683

Federally Insured Bank Name: _____

Independent Auditor's Name: Izabal, Bernaciak and Company

CENTER BASED RESERVE ACCOUNT	COLUMN A	COLUMN B	COLUMN C
	PER AGENCY'S ACCOUNTING LEDGER	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT
BEGINNING CASH BANK BALANCE - Last Fiscal Year's Ending Cash Bank Balance (Not from CDFS 9530)	\$0	\$0	\$0
PLUS CASH DEPOSITED TO RESERVE ACCOUNT FROM CONTRACT(S) - During Fiscal Year Being Audited:			
Contract No. CCTR-7027	0		0
Contract No. CCTR-7028	0		0
Contract No. CPRE-7020	0		0
Contract No. CIMS-7043	0		0
Contract No. CRPM-6008	0		0
Contract No. CRPM-7089	0		0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Reserve Account	0	0	0
SUBTOTAL	0	0	0
PLUS INTEREST DEPOSITED TO RESERVE ACCOUNT - During Fiscal Year Being Audited:	0		0
LESS CASH WITHDRAWN FROM RESERVE ACCOUNT FOR CONTRACT(S) - During Fiscal Year Being Audited:			
Contract No. CCTR-7027	0		0
Contract No. CCTR-7028	0		0
Contract No. CPRE-7020	0		0
Contract No. CIMS-7043	0		0
Contract No. CRPM-6008	0		0
Contract No. CRPM-7089	0		0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Reserve Account	0	0	0
ENDING CASH BANK BALANCE - Fiscal Year Being Audited	\$0	\$0	\$0

COMMENTS - If necessary, attach additional sheet(s) to explain information contained in this report:

OMB CIRCULAR A-133 REPORTS

IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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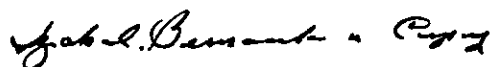
**INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Board of Directors
Amador-Tuolumne Community Action Agency
Jackson, California

We have audited the financial statements of Amador-Tuolumne Community Action Agency for the year ended June 30, 2008, and have issued our report thereon dated October 9, 2008. These financial statements are the responsibility of Amador-Tuolumne Community Action Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Amador-Tuolumne Community Action Agency taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States and Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.



San Francisco, California
October 9, 2008

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

		<u>CFDA</u>	<u>Contract No.</u>	<u>Expenditures</u>	
DIRECT FEDERAL FUNDING					
<i>Department of Health and Human Services</i>					
5612.1	06-07 YES: Drug Free Youth	CFDA 93.276	5H79SP12215-05	\$ 15,303	
	Subtotal for CFDA 93.276				15,303
8111.1	07 Head Start	CFDA 93.600	09CH0027/23	795,269	
8112.1	08 Head Start	CFDA 93.600	09CH0027/23	827,058	
	Subtotal for CFDA 93.600				1,622,327
Total Direct Federal Funding				\$	<u>1,637,630</u>
PASS-THROUGH FEDERAL FUNDING					
<i>Department of Agriculture</i>					
2410.1	06-07 EFAP	CFDA 10.568	04-6003	\$ 603	
2411.1	07-08 EFAP	CFDA 10.568	04-6003	43,985	
	Subtotal for CFDA 10.568				44,588
1810.1	06-07 Child Care Food Program Shelter	CFDA 10.558	55-1854-1H	8,754	
1811.1	07-08 Child Care Food Program Shelter	CFDA 10.558	55-1854-1H	18,427	
8210.1	06-07 Child Care Food Program-ECS	CFDA 10.558	03-1854-1J	15,056	
8211.1	07-08 Child Care Food Program-ECS	CFDA 10.558	03-1854-1J	77,692	
	Subtotal for CFDA 10.558				119,929
<i>Department of Housing and Urban Development</i>					
2308.1	07 CDBG (Tuo Food Warehouse)	CFDA 14.228	04-STBG-1980	34,823	
2309.1	08 CDBG (Tuo Food Warehouse)	CFDA 14.228	04-STBG-1980	93,378	
	Subtotal for CFDA 14.228				128,201
1107.1	Homeless Needs Assessment	CFDA 14.199	06-STBG-2505	19,958	
1108.1	Homeless Needs Assessment	CFDA 14.199	06-STBG-2500	19,958	
	Subtotal for CFDA 14.199				39,916
1109.1	Housing Counseling	CFDA 14.169	HOC07-9708-07	18,000	
1109.2	Housing Counseling	CFDA 14.169	HOC08-9708-08	23,400	
					41,400
1306.1	05-07 FESG -Tuo	CFDA 14.231	05-FESG-1373	9,978	
1307.1	06-08 FESG-Ama	CFDA 14.231	06-FESG-2268	73,717	
1308.1	07-08 FESG-Ama	CFDA 14.231	06-FESG-2879	91,534	
1354.1	06-08 FESG HP Tuo	CFDA 14.231	06-FESG-2280	84,087	
	Subtotal for CFDA 14.231				259,316
<i>Office of Emergency Services</i>					
5162.1	06-07 Child Abuse Treatment Program (CHAT)	CFDA 16.575	AT06038527	7,339	
5163.1	07-08 Child Abuse Treatment Program (CHAT)	CFDA 16.575	AT07048527	94,976	
	Subtotal for CFDA 16.575				102,315
<i>Department of Energy</i>					
3210.1	07-08 DOE	CFDA 81.042	07C-1653		36,870

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

		<u>CFDA</u>	<u>Contract No.</u>	<u>Expenditures</u>	
Department of Federal Emergency Management Agency					
1419.1	07 FEMA - Tuolumne	CFDA 83.523	25-0926-00	569	
1420.1	07 FEMA - Amador	CFDA 83.523	25-0652-00	2,563	
1421.1	08 FEMA - Amador	CFDA 83.523	26-0926-00	11,998	
1422.1	08 FEMA - Tuolumne	CFDA 83.523	26-0652-00	2,684	
	Subtotal for CFDA 83.523				17,814
Department of Education					
5363.1	05-06 Friday Nite Live Mentoring	CFDA 84.186	N/A	500	
5364.1	06-07 Friday Nite Live Mentoring	CFDA 84.186	N/A	717	
5365.1	07-08 Friday Nite Live Mentoring	CFDA 84.186	N/A	30,796	
	Subtotal for CFDA 84.186				32,013
4210.1	07-08 Evenstart-Tuolumne	CFDA 84.213	14331-N683-00-00	120,750	
4253.1	06-07 Evenstart-Amador	CFDA 84.213	14331-N683-00-01	45	
4254.1	07-08 Evenstart-Amador	CFDA 84.213	14331-N683-00-01	172,500	
4270.1	06-07 Evenstart-Coaching	CFDA 84.213	14331-N683-00-01	8,333	
4271.1	07-08 Evenstart-Coaching	CFDA 84.213	14331-N683-00-01	7,861	
	Subtotal for CFDA 84.213				309,489
Department of Health and Human Services					
4901.1	Welfare to Work	CFDA 93.558	N/A	3,460	
4902.1	Welfare to Work	CFDA 93.558	N/A	43,726	
	Subtotal for CFDA 93.558				47,186
3109.1	06 LIHEAP	CFDA 93.568	06B-5353	84,816	
3110.1	07 LIHEAP	CFDA 93.568	07B-5403	388,072	
3111.1	08 LIHEAP	CFDA 93.568	08B-5403	225,926	
	Subtotal for CFDA 93.568				698,814
7660.1	07 CSBG Discretionary	CFDA 93.569	07F-4834	44,722	
8310.1	'07 CSBG	CFDA 93.569	06F-4705	86,778	
8311.1	'08 CSBG	CFDA 93.569	08F-4905	133,444	
8385.1	CSBG Santa Clara Planning Grant	CFDA 93.569	07F-4864	92,905	
8386.1	CSBG Disaster Preparedness Grant	CFDA 93.569	07F-4872	9,925	
	Subtotal for CFDA 93.569				367,774
5209.1	'06-'07 Cmnty. Based Child Abuse Prevention	CFDA 93.590	N/A		18,501
5331.1	06-07 Mentoring Children of Prisoners	CFDA 93.616	90CV0168	(11,114)	
5331.1	07-08 Cmnty. Mentoring Connection	CFDA 93.616	N/A	30,516	
	Subtotal for CFDA 93.616				19,402
Corporation for National & Community Services					
9253.1	AmeriCorps (Yr 1)	CFDA 94.006	06ACHCA0010003	27,202	
9253.2	AmeriCorps (Yr 2)	CFDA 94.006	06ACHCA0010003	28,686	
	Subtotal for CFDA 94.006				55,888
Total Pass-Through Federal Funding					<u>2,339,416</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u>\$ 3,977,046</u>

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Amador-Tuolumne Community Action Agency, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

		<u>Contract No.</u>	<u>Expenditures</u>	
<i>Department of Housing and Community Development</i>				
1216.1	04-06 EHAP-T-House	03-EHAPCD-128	\$ 232,101	
1219.1	05-06 EHAP-Columbia Property	03-EHAPCD-1019	148,392	
1222.1	07-08 EHAP-Tuolumne Shelter	06-EHAP-2416	9,192	
1223.1	07-08 EHAP-Amador Shelter	06-EHAP-2401	4,389	
1224.1	08-09 EHAP-Tuolumne Shelter	07-EHAP-3412	4,871	
1225.1	08-09 EHAP-Amador Shelter	07-EHAP-3385	<u>9,361</u>	
	Subtotal			408,306
<i>Department of Education</i>				
8171.1	07-09 CDE Repair/Renovation	CRPM-6008	19,971	
8172.1	07-10 CDE Repair/Renovation	CRPM-7089	20,000	
8193.1	07-08 CDE CCTR General Center Child Care	CCTR-7027	155,750	
8194.1	07-08 CDE CCTR General Center Child Care	CCTR-7028	149,244	
8195.1	07-08 Instructional Materials	CIMS-7043	2,040	
8210.1	06-07 Child Care Food Program	03-1854-1J	1,039	
8211.1	07-08 Child Care Food Program	03-1854-1J	5,237	
8274.1	07-08 CDE-CPRE	CPRE-7020	<u>208,614</u>	
	Subtotal			561,895
<i>California Highway Patrol</i>				
5559.1	08 Every 15 Minutes	7CO51142	19,263	
5908.1	07 Every 15 Minutes	N/A	<u>6,264</u>	
	Subtotal			25,527
<i>State Judicial Council of California</i>				
5195.1	06-07 Court Appointed Special Advocates	1011517	3,811	
5195.1	06-07 Court Appointed Special Advocates	1011517	<u>36,138</u>	
	Subtotal			39,949
<i>Department of Social Services</i>				
2801.1	Tax Check Off	N/A		<u>10,782</u>
TOTAL EXPENDITURES OF STATE AWARDS			\$	<u>1,046,459</u>

IZABAL, BERNACIAK & COMPANY
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

Board of Directors
Amador-Tuolumne Community Action Agency
Jackson, California

We have audited the financial statements of Amador-Tuolumne Community Action Agency as of and for the year ended June 30, 2008, and have issued our report thereon dated October 9, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Amador-Tuolumne Community Action Agency's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Amador-Tuolumne Community Action Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Amador-Tuolumne Community Action Agency's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.


A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amador-Tuolumne Community Action Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the audit committee, management, Board of Directors, federal awarding agencies and pass-through entities and is not intended and should not be used by anyone other than these specified parties.



San Francisco, California
October 9, 2008

IZABAL, BERNACIAK & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

One Market, Spear Street Tower, Suite 344
San Francisco, California 94105

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**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
Amador-Tuolumne Community Action Agency
Jackson, California

Compliance

We have audited the compliance of Amador-Tuolumne Community Action Agency with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Amador-Tuolumne Community Action Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Amador-Tuolumne Community Action Agency's management. Our responsibility is to express an opinion on Amador-Tuolumne Community Action Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Amador-Tuolumne Community Action Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Amador-Tuolumne Community Action Agency's compliance with those requirements.

In our opinion, Amador-Tuolumne Community Action Agency complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2008.

Internal Control over Compliance

The management of Amador-Tuolumne Community Action Agency is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Amador-Tuolumne Community Action Agency internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Amador-Tuolumne Community Action Agency's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, Board of Directors, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Jabal. Bernstein & Company

San Francisco, California
October 9, 2008

**AMADOR-TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

A. SUMMARY OF AUDITOR'S RESULTS	
1. Type of Financial Statement Report	UNQUALIFIED
2. Significant Deficiencies in Internal Control Disclosed by Audit of Financial Statements	NONE
3. Noncompliance Disclosed by Audit Which Is Material to Financial Statements	NONE
4. Significant Deficiencies in Internal Control over Major Programs Disclosed by Audit	NONE
5. Type of Compliance Report Major Programs	UNQUALIFIED
6. OMB A-133 Subpart E.510a Audit Finding Disclosed by Audit	NONE
7. Major Programs:	Even Start – CFDA # 84.213 LIHEAP – CFDA # 93.568 CSBG – CFDA # 93.569
8. Dollar Threshold for Type A Programs	\$300,000
9. Auditee Qualification	LOW RISK
B. Findings Relating to the Financial Statements Which Are Required to Be Reported in Accordance with GAGAS	NONE
C. Findings and Questioned Costs for Federal Awards Including Audit Findings Defined in OMB A-133 Subpart E.510a	NONE

**AMADOR TUOLUMNE COMMUNITY ACTION AGENCY
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

There were no findings noted for the year ended June 30, 2007.